

Notice of Rulemaking
Tennessee Department of Human Services
Child Support Division

There will be hearings before the Tennessee Department of Human Services to consider the promulgation of amendments to its rules pursuant to T.C.A. §§ 71-2-501 et seq. The hearings will be conducted in the manner prescribed by the Uniform Administrative Procedures Act, Tennessee Code Annotated, Section 4-5-204 and will take place in the Washington County Department of Human Services' Conference Room, at 103 East Walnut Street, Johnson City, TN at 6:30 PM Eastern Time on Monday May 17, 2004; Knoxville State office building 7th Floor Conference Room A, at 531 Henley Street, Knoxville, TN 37902 at 6:30 PM Eastern Time on Tuesday, May 18, 2004; Putnam County Department of Human Services' Conference Room, at 269-E South Willow Ave. Cookeville, TN 38501 at 6:30 PM Central Time on Thursday May 20, 2004; Citizen Plaza State Office Building, Second Floor Board Room, 400 Deaderick Street, Nashville, TN at 6:30 PM Central Time on Monday, May 24, 2004; Maury County Department of Human Services' Conference Room at 1400 College Park Drive Suite B Columbia, TN 38401 at 6:30 PM Central Time Tuesday May 25, 2004; Chattanooga State Office Building Auditorium, at 540 McCallie Avenue, Chattanooga, TN 37402 at 6:30 PM Eastern Time on Thursday, May 27, 2004; Donnelley J. Hill State Office Building, Second Floor Auditorium at 170 North Main Street, Memphis, TN 38103 at 6:30 PM Central Time on Tuesday, June 1, 2004; Lowell Thomas Sate Office Building, Second Floor Conference Room, 225 Martin Luther King Jr. Drive Jackson, TN 38301 at 6:30 PM Central Time on Wednesday, June 2, 2004; County Department of Human Services' Conference Room at 1416 Stad Avenue Union City, TN 38261 at 6:30 PM Central Time on Thursday June 3, 2004.

Any individuals with disabilities who wish to participate in these proceedings or to review these filings should contact the Department of Human Services to discuss any auxiliary aids or services needed to facilitate such participation. Such initial contact may be made no less than ten (10) days prior to the scheduled meeting date or the date the party intends to review such filings, to allow time for the Department of Human Services to determine how it may reasonably provide such aid or service. Initial contact may be made with the Department of Human Services ADA Coordinator, Fran McKinney Citizens Plaza Building, 400 Deaderick Street, 3rd Floor, Nashville, Tennessee 37248, telephone number (615) 313-5563, (TTY)- (800) 270-1349.

For a copy of this notice of rulemaking hearing, contact: Barbara Broersma, Assistant General Counsel, Citizen's Plaza Building, 400 Deaderick Street, Nashville, Tennessee, 37248-0006 and (615) 313-4731.

Substance of Proposed Rules
of
The Tennessee Department of Human Services

Child Support Division

Chapter 1240-2-4

Child Support Guidelines

Repeals

Chapter 1240-2-4, Child Support Guidelines, is repealed.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 71-1-105(16); 42 United States Code § 667; 45 Code of Federal Regulations 302.56.

Substance of Proposed Rules
of
The Tennessee Department of Human Services

Child Support Division

Chapter 1240-2-4
Child Support Guidelines
New Rules

1240-2-4-.01	Legal Basis and Scope.
1240-2-4-.02	Definitions.
1240-2-4-.03	Purpose For and Basis Of Child Support Guidelines.
1240-2-4-.04	Determination of Child Support.
1240-2-4-.05	Modification of Child Support Orders.
1240-2-4-.06	Retroactive Support.
1240-2-4-.07	Deviations from the Child Support Guidelines.
1240-2-4-.08	Appendix A – Child Support Schedule.
1240-2-4-.09	Appendix B – Worksheets and Instructions.

1240-2-4-.01 Legal Basis And Scope.

- (1) Federal and State Legal Requirements for the Establishment and Application of Child Support Guidelines.
 - (a) Title IV-D of the Social Security Act (42 United States Code Annotated §§ 651-669), 42 U.S.C.A. § 667 and 45 Code of Federal Regulations § 302.56 require that States establish guidelines for setting and modifying child support award amounts in each State. Tennessee Code Annotated, § 36-5-101(e) implements these requirements and requires the Tennessee Department of Human Services to establish those guidelines.
 - (b) The Tennessee Department of Human Services is the authorized State agency for the enforcement of the child support program in the State of Tennessee under Title IV-D of the Social Security Act. The Department of Human Services will comply with Federal and State requirements to promulgate child support guidelines to be used in setting awards of child support.
 - (c) Pursuant to 42 United States Code Annotated § 667 and 45 Code of Federal Regulations § 302.56, the child support guidelines must be made available to all persons in the State whose duty it is to set or modify child support award amounts in all child support cases.
 - (d) Pursuant to Federal laws and regulations, the child support guidelines established by a State must, at a minimum:
 1. Be applied by all judicial or administrative tribunals and other officials of the State who have power to determine child support awards in the State as a rebuttable presumption as to the amount of child support to be awarded in child support cases and that the amount of the child support award resulting from the application of the guidelines is the correct amount of the child support to be awarded;
 2. Take into consideration all earnings and income of the alternate residential parent;

3. Be based on specific descriptive and numeric criteria and result in the computation of the child support obligation; and
 4. Provide for the child's health care needs, through health insurance coverage or other means;
- (e) Federal law and regulations further provide that a written finding, in an order on the record by the judicial or administrative tribunal which sets or modifies the child support obligation, that application of the child support guidelines would be unjust or inappropriate in a particular case shall be sufficient to rebut the guidelines if the tribunal states in the order:
1. Justification for deviation from the presumptive amount of child support that would have been paid pursuant to the guidelines;
 2. The amount of child support that would have been required under the guidelines if the presumptive amount had not been rebutted; and
 3. A written finding by the tribunal that states how, in its determination, application of the guidelines could be unjust or inappropriate in the particular case before the tribunal and how the best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

(2) Applicability and Effective Date.

- (a) The child support guidelines established by this chapter shall be applicable in any judicial or administrative action brought to establish or modify child support, whether temporary or permanent on or after the effective date of these rules; and
 - (b) The child support guidelines shall be applied to any of the following cases involving the establishment or modification of child support:
 1. Divorce or separate maintenance actions of married persons who are living separately, who have children of the marriage, including those actions in which a marital dissolution agreement or parenting plan are executed.
- (i) Support Orders Based Upon Marital Dissolution Agreements and Parenting Plans.
- (I) If stipulations are presented by the parties to the child support to be paid for the support of the parties' children, the stipulations, whether in a marital dissolution agreement, parenting plan, or in any other document establishing the amounts to be paid for the support of the parties' children, shall be reviewed by the tribunal before approval.
 - (II) No hearing shall be required as to the amount of child support award in such cases. However, the tribunal shall use the guidelines in reviewing the adequacy of child support orders negotiated by the parties.

(III) In such stipulations, the order approving the agreement or parenting plan or other document:

- I. Shall establish a specific numerical dollar figure for support to be paid at specified intervals (weekly, bi-weekly, semi-monthly, monthly). A percentage of the responsible party's income shall not be used as the child support award; and
- II. If the presumptive child support guideline amount is not proposed in the agreement, the order of the tribunal approving the agreement shall provide:
 - A. Justification for deviation from the presumptive amount of child support that would have been paid pursuant to the guidelines;
 - B. The amount of child support that would have been required under the guidelines if the presumptive amount had not been rebutted; and
 - C. A written finding by the tribunal that states how, in its determination, application of the guidelines would be unjust or inappropriate in the particular case before the tribunal and how the best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

2. Paternity determinations;
 3. Actions involving orders for custody of a child, whether in State trial or juvenile tribunals, including actions where the State is seeking, or is given, custody of a child due to abuse, dependency, delinquency or unruliness of the child, or in any case in which legal or physical custody of the child is transferred to a private or public agency or entity for any other reason;
 4. Domestic violence orders of protection;
 5. Actions seeking interstate enforcement of support orders for any of the reasons in parts 1-4 above; and
- (c) Pursuant to 42 U.S.C.A § 654(6)(A) and 45 C.F.R § 302.56(f), the child support guidelines apply whether the order sought to be established or modified is for a period preceding October 13, 1989, which was the effective date of the mandatory child support guidelines initially established by Federal and State law, or subsequent to such date.
1. The order of the judicial or administrative tribunal must comply with the criteria established by these Rules.
 2. The order is required to state a specific dollar amount of support that is to be paid by the responsible party on a weekly, bi-weekly, semi-monthly or monthly basis. A percentage of the responsible party's income shall not be used as the child support award.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 71-1-105(16); 42 United States Code §§ 654, 667; 45 Code of Federal Regulations § 302.56.

1240-2-4-.02 Definitions.

- (1) "Adjusted gross income" — Adjusted gross income (AGI) is the amount of income remaining after subtracting the individual parent's pre-existing child support order(s) which are being paid, if any, and applying credits for the individual parent's other children for whom they are legally responsible and actually supporting, if any, against the parent's gross income according to these child support guidelines.
- (2) "Adjustments for Additional Expenses" — The additional expenses associated with the cost of rearing the child that are not included in the basic child support obligation (BCSO), and which may include, but are not necessarily limited to: health care insurance, uninsured medical care, work-related child care, or educational expenses.
- (3) "Adjusted support obligation" — The adjusted support obligation (ASO) is the basic child support obligation from the child support schedule (CS Schedule), to which is added the total amount of adjustments for additional expenses, such as medical care and childcare.
- (4) "Alternate Residential Parent" — The "alternate residential parent" (ARP) is the parent who is not designated as the primary residential parent [see paragraph (16)]. This parent has previously been referred to as the "non-custodial parent" or "obligor."
- (5) "Alternate Support" — Alternate support describes the amount of child support due from a low income parent, allowing a self-support reserve of seven hundred forty eight dollars (\$748) monthly. This amount corresponds to the federal poverty level for one individual. Alternate support is limited to those parents whose income and number of children to be supported results in an obligation in the shaded area of the CS schedule.
- (6) "Basic child support obligation" — The basic child support obligation (BCSO) is the amount of support displayed on the child support schedule (CS Schedule) which corresponds to the combined adjusted gross income of both parents and the number of children for whom support is being considered. This amount is rebuttably presumed to be the appropriate amount of basic child support for the case, prior to the consideration of any adjustments for additional expenses or shared/split parenting.
- (7) "Caretaker" — Means the person or entity that provides care and supervision of a child on a full-time basis. This person may be the Primary Residential Parent, or a relative of the child who voluntarily or, pursuant to tribunal order or other legal arrangement, is providing care and supervision of the child, or this may be a private or public agency providing custodial care and supervision for the child by voluntary placement by the child's caretaker, parent or relative or by other designated caretaker or by court order or other legal arrangement.
- (8) "Child" — "Child" includes the plural "children", and "children" includes the singular "child", where the context requires. For purposes of this chapter, "child" means:
 - (a) For establishment or modification of support orders.
 1. A person less than eighteen (18) years of age, or a person who reaches eighteen (18) years while in high school until the person graduates from high school or the class of which the person is a member when the person attains eighteen (18) years of age graduates, whichever occurs last; or

2. A person who is disabled as established pursuant to T.C.A. § 36-5-101(p).
- (b) For the sole purpose of determining credits against the applicable parent's gross income for other children for whom the parent is legally obligated, "child" means:
1. The same as defined in subparagraph (a) above; and
 2. A person who is subject to a marital dissolution agreement entered prior to the person's eighteenth (18th) birthday that provides for the person's educational or vocational training support subsequent to the person's eighteenth (18th) birthday, but who is less than twenty-six (26) years of age.
- (9) "Child's Uninsured Medical Expenses." — For the purposes of this chapter, the child's uninsured medical expenses are uninsured expenses, including co-payments and deductible amounts. Uninsured medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured acute or chronic medical/health problem, or mental health illness, including counseling, that are not covered by insurance.
- (10) "CS Schedule" — The child support schedule is a chart which shows the dollar amount of child-rearing expenditures for various levels of income and the number of children for whom a child support order is being established or modified. The schedule is used to calculate basic child support, according to the rules in this chapter.
- (11) "Combined Child Support Obligation" — The child support obligation of both parents as established in the Child Support Schedule (CS Schedule) in Appendix A, determined by adding the adjusted gross incomes (AGIs) for both parents of the child for whom child support is being determined in the case under consideration and by referencing the number of the children in such case that coincide with the range of the combined adjusted gross incomes of the parents shown on the CS Schedule.
- (12) "Days" — For purposes of this chapter, a "day" means that a child spends the majority of a twenty-four (24) hour calendar day with or under the control of a parent. This assumes that there is a correlation between the time spent with a parent and resources expended for the care of the child. If the parent who is exercising parenting time does not expend any resources (such as the cost of supper and breakfast, or other such costs indicating expenditures directly related to the care and supervision of the child) on the child, then the tribunal may refuse to give that parent credit for a "day" or "days." Partial days of parenting time that are not consistent with this definition shall not be considered a "day" under these rules.
- (13) "Legally Responsible" — For purposes of this chapter the term "child or children for whom a parent is legally responsible", or "legally obligated," or the term "legally responsible" means the child of a parent who are or have been:
- (a) Born of the parent's body;
 - (b) Born of the parents' marriage;
 - (c) The legally adopted child of the parent;
 - (d) Voluntarily acknowledged by the parent as the parent's child pursuant to Tennessee Code Annotated, Section 24-7-113, or pursuant to the voluntary acknowledgement procedure of any other State or Territory that comports with the requirements of Title IV-D of the Social Security Act; or

- (e) Determined by any tribunal of this or any other State or Territory, to be the child of the parent.
- (14) "Parent" — For purposes of this chapter, "parent" means the person who:
- (a) Gave birth to the child for whom the support order is being, or has been, established;
 - (b) Was married to the mother of the child at the time of the birth of the child for whom the support order is being, or has been, established;
 - (c) Legally adopted the child for whom the support order is being, or has been, established;
 - (d) Voluntarily acknowledged the child for whom the support order is being, or has been established pursuant to Tennessee Code Annotated, Section 24-7-113, or pursuant to the voluntary acknowledgement procedure of any other State or Territory of the United States that comports with the requirements of Title IV-D of the Social Security Act; or
 - (e) Has been determined by any tribunal of this or any other State or Territory, to be the child of a parent.
- (15) "Pre-Existing Orders" — The term, "pre-existing support order" or "pre-existing order" means:
- (a) An order that requires a parent to make child support payments for another child or children, in another case, which child support the parent is actually paying, as evidenced by a child support payment record from a Title IV-D child support agency, including the Department and its child support payment history records as shown by the Tennessee Child Support Enforcement System (TCSES), a tribunal clerk, canceled checks payable to the primary residential parent, or similar reliable evidence; and
 - (b) That the date of filing, as defined by Tennessee Rule of Civil Procedure 58, of the initial order for each such other case is earlier than the date of filing of the initial order in the case immediately before tribunal, regardless of the age of any child in any of the cases.
- (16) "Primary Residential Parent" — means:
- (a) The "primary residential parent" (PRP) refers to the parent designated as such by T.C.A. § 36-6-402, who has been previously referred to in the Tennessee Flat percentage model of Child Support Guidelines as the "custodial parent" or the "obligee."
 - (b) If a primary residential parent has not been designated pursuant to subparagraph (a), the parent with whom the child lives more than fifty percent (50%) of the time will be the primary residential parent (PRP), and the parent with whom the child does not primarily live will be the alternate residential parent (ARP) for the purposes of calculating the child support award.
- (17) "Pro rata" — For the purposes of this chapter, "pro rata" refers to the proportion of a parent's income to the two parents' combined adjusted gross income, or to the proportion of a parent's support obligation, to the whole support obligation. To calculate a parent's pro rata share of income, combine both parents' adjusted income, then divide each parent's separate adjusted gross income by the combined adjusted gross income. To calculate the parent's pro rata share

of the support obligation, divide the combined child support obligation by the pro rata share of the parent's combined adjusted gross income.

- (18) "Recommended child support order" — The recommended child support order is the amount of support to be paid for the child derived from the proportional share of the basic child support obligation to be paid by the parent, plus any additional expenses attributable to that parent.
- (19) "Shared Parenting Adjustment" — The calculation of a recommended child support order where a child spends ninety-two (92) or more days per calendar year with the ARP.
- (20) "Shared Parenting Time" — For purposes of this chapter, the term "shared parenting time" means a child support case in which the child spends ninety-two (92) or more days, as defined by paragraph (12) above, per year with the alternate residential parent.
- (21) "Sole Physical Parenting" — For purposes of this chapter, the term "sole physical parenting" means the status of a child support case in which the child spends less than ninety-two (92) days, as defined by paragraph (12), per calendar year with the alternate residential parent.
- (22) "Split Parenting" — For purposes of this chapter, the term "split parenting" means a child support case which can only occur if there are two (2) or more children of the same parents in which one (1) parent provides care for at least one (1) child of the parents for two hundred-seventy-four (274) or more days, as defined by paragraph (12) above, per calendar year; and the other parent provides care for at least one (1) other child of the parents, for two hundred seventy-four (274) or more calendar days per year as defined by paragraph (12) above.
- (23) "Theoretical Support Order" or "theoretical order" — A theoretical support order is a hypothetical order which allows the finder of fact to determine the amount an order would be if an order existed. As used in these Rules, a theoretical order is used to determine the amount of credits allowed for a parent's child who is not under a pre-existing child support order.
- (24) "Tribunal" — A judicial or administrative body or agency granted legal authority to determine disputed issues within jurisdictional limits, including, but not limited to, the establishment, modification or enforcement of child support and paternity issues.
- (25) "Work-Related Child Care Costs" — For the purposes of this chapter, work-related child care costs mean expenses for the care of the child for whom support is being determined which are due to employment of either parent. In an appropriate case, the tribunal may consider the child care costs associated with a parent's job search or the training or education of either parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the tribunal. Child care costs shall be averaged throughout the year to obtain a monthly amount.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 42 United States Code § 667; 45 Code of Federal Regulations § 302.56.

1240-2-4-.03 Purpose For and Basis of Child Support Guidelines.

- (1) The major goals in the development and application of these guidelines are, to extent possible, to:
 - (a) Decrease the number of impoverished children living in single parent families;

- (b) Make child support awards more equitable by ensuring more consistent treatment of persons in similar circumstances while ensuring that the best interests of the child in the case before the tribunal are taken into consideration;
 - (c) Improve the efficiency of the tribunal process by promoting settlements and by giving tribunals and parties guidance in establishing appropriate levels of support awards;
 - (d) Encourage parents paying support to maintain contact with their child;
 - (e) Ensure that when parents live separately, the economic impact on the child is minimized, and to the extent that either parent enjoys a higher standard of living, the child share(s) in that higher standard;
 - (f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and
 - (g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the department's guidelines, to children for whom support is being set in the case before the court and to other children for whom the parent is legally responsible and supporting.
- (2) These guidelines are a minimum base for determining child support obligations. The presumptive child support order may be increased according to the best interest of the child, the circumstances of the parties and the rules of this chapter.
- (3) The Income Shares Model.
- (a) General Basis.
 - 1. The Tennessee Child Support Guidelines are based on an Income Shares Model. This model presumes that both parents contribute in pro rata proportion based upon the actual income available to each parent to contribute to the financial support of the child.
 - 2. The Income Shares Model differs from the Department's prior Flat Percentage Model, established in 1989, which calculated the amount of the child support award based upon the net income of the non-custodial, or alternate residential parent (ARP), and which assumed an equivalent amount of financial or in-kind support was being supplied to the child by the custodial, or primary residential parent.
 - 3. If only one parent is available, or custody or guardianship of a child is awarded to another person or entity, then, the remaining parent's income alone, or each parent's income if the child is removed from both parents, is considered in establishing the child support award.
 - (b) The Income Shares Model for determining the amount of child support is predicated on the concept that the child should receive the same proportion of parental income that the child would have received if the parents lived together. While expenditures of two-household divorced, separated, or single parent families are different from intact family households, it is very important that the children of this State, to the extent possible, not be forced to live in poverty because of family disruption, and that they be afforded

the same opportunities available to children in intact families consisting of parents with similar financial means to those of their own parents.

- (c) A number of authoritative economic studies measuring average child-rearing expenditures among families indicate that, although the average dollar amount devoted to child-rearing expenditures increases as the parents' incomes increase, the average percentage of parents' income devoted to child-rearing expenditures decreases as the parents' incomes increase. Further, these studies indicate that expenditures in families are not made in accordance with subsistence level standards, but are made in proportion to household income. These studies also recognize that household spending on behalf of children is intertwined with spending on behalf of adults for most large expenditure categories (e.g., housing, transportation), and that these expenditures cannot be disentangled, even with exhaustive financial affidavits. However, these studies do measure total, average child-rearing expenditures.
- (d) The Income Shares Model, which is used by over thirty (30) other states, is generally based on economic studies of child-rearing costs, including those of David Betson, Erwin Rothbarth, and Ernst Engel, and studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics, involving expenditures for the care of children.
- (e) The child support guidelines established by this chapter were developed based upon:
 - 1. Reviewing other States' child support guidelines;
 - 2. Recommendations made by the United States Office of Child Support Enforcement;
 - 3. Studies by the United States Department of Health and Human Services' Assistant Secretary for Planning and Evaluation regarding measurements of child-rearing costs and their use in establishing child support guidelines;
 - 4. Studies of child-rearing costs conducted by David Betson, Erwin Rothbarth, and Ernst Engel which utilized as part of their studies, information on child-rearing costs conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics;
 - 5. Comments on these guidelines by advocacy groups, judges, child support referees, attorneys, legislators, Title IV-D child support contractors and staff of the Tennessee Department of Human Services, and oral and written comments presented at public hearings; and
 - 6. The work and input of the Tennessee Department of Human Services' Child Support Guidelines Task Force. The Task Force was established to assist the Department in reviewing and considering changes to the existing child support guidelines that had been originally adopted in 1989 that were based upon the Flat Percentage Model.
- (f) Assumptions and Methodology Used in the Income Shares Model.
 - 1. The Income Shares Model incorporates a numerical schedule, designated in these Guidelines as the Child Support Schedule (CS schedule or Schedule), found in Appendix A, that shows the dollar amount of child-rearing expenditures for various levels of parents' combined adjusted gross incomes and number of children for whom the child support order is being established or

modified. The Schedule is used to calculate the basic child support obligation (BCSO), according to the rules in this chapter. Each parent's share of the basic child support obligation is determined by prorating the child support obligation between the parents in the same share ratios as the parent's individual adjusted gross incomes are to their combined adjusted gross income.

2. Child Support Schedule Assumptions.

- (i) The Child Support Schedule is based on the combined adjusted gross income of both parties. Gross income is used to simplify the use of the schedule because it eliminates the need for a complex gross income to net income calculation in individual cases.
- (ii) The Schedule is based on the assumption that all income is earned income subject to Federal withholding and the Federal Insurance Contributions Act (FICA).
- (iii) The Schedule assumes that the parent paying support will file as a single wage earner claiming one withholding allowance, and that the parent who receives child support claims the tax exemptions for the child.

3. Revisions to the Child Support Schedule.

- (i) This Schedule is based upon the 1996-1999 Consumer Expenditures Survey, which is conducted by the U.S. Bureau of Labor Statistics and is updated to 2003 levels by adjusting for the rise in the Consumer Price Index since 1996.
- (ii) The CS Schedule will be reviewed every four (4) years by the Department, as required by Federal law, and revised, if necessary, to account for changes in the Basic Support Obligation due to tax changes, and/or to account for changes in child rearing costs as reported by the Consumer Expenditures Survey conducted by the U.S. Bureau of Labor Statistics and to reflect authoritative economic studies of child rearing costs. If significant changes in tax laws and child rearing cost warrant, the Department may review and revise the CS Schedule prior to the regular four (4) year review.
- (iii) Any revised CS Schedule published subsequent to the first Schedule appearing in Appendix A of this chapter will be incorporated by rule amendment and provided to the Administrative Office of the Courts, for distribution to all Tennessee judicial tribunals, the Department's Title IV-D Offices, and will be posted for use by the public on the Department's website at <http://www.state.tn.us/humanserv/> in the Department's Child Support Division link.

4. In the Income Shares model, it is presumed that the primary residential parent (PRP) spends his or her share of the combined child support directly on the child, and that the alternate residential parent's (ARP) share will be one component of the total child support award.

5. In addition to basic support as set forth in the Schedule, the child support award shall include subtractions or additions that account for each parent's prorated share of the child's health insurance premium, the children's medical expenses, work-related child care costs, and education expenses as provided below. These

costs are not included in the Child Support Schedule because they are highly variable among cases.

6. Standard Parenting Time, Shared Parenting, and Split Parenting Determinations.

- (i) The Child Support Schedule presumes the child reside with the alternate residential parent (ARP) from zero (0) to ninety-one (91) days per calendar year, during which standard parenting time of every other weekend, a week in summer, half of the holidays and a second week during the year (approximately eighty (80) days per calendar year) will occur with the alternate residential parent (ARP).
- (ii) A fifteen percent (15%) variance from the standard parenting time is twelve (12) days. Therefore, if each parent has the child for ninety-two (92) or more days per calendar year, an adjustment, as set forth in this chapter, may be made to account for the duplication of some child-rearing expenditures (e.g., housing or food) among the two (2) households, and an assumption is applied that a greater expenditure on the child is being made by the alternate residential parent (ARP) beyond the ninety-first (91st) day.
- (iii) "Split Parenting Time" — If there are two (2) or more children that are subject to the child support determination, and each parent has at least one (1) child for two hundred seventy-four (274) or more calendar days per year, leaving ninety-one (91) or fewer days per calendar year for the other parent with that same child, this circumstance shall be considered a "split parenting" situation for the purposes of calculating child support.
- (iv) In split parenting situations, in each child's case, in all circumstances, the primary residential parent (PRP) is the parent having care and supervision of the child two hundred seventy-four (274) days per calendar year or more, and the alternate residential parent (ARP) is the parent with whom the child spends ninety one (91) or fewer days per calendar year.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 42 United States Code § 667; 45 Code of Federal Regulations § 302.56.

1240-2-4-.04 Determination of Child Support.

(1) Required Forms.

- (a) These Rules contain Worksheets, Instructions for Worksheets, and the Child Support Schedule to implement the child support order determination.
- (b) The use of the Worksheets is mandatory in order to ensure uniformity in the calculation of child support awards pursuant to the rules.
- (c) In the event that the language contained in the Worksheets, Instructions, or Schedule conflicts in any way with the language in these Rules, the language of these Rules is controlling.
- (d) The completed Worksheets must be attached to the order as an exhibit and filed with the tribunal for future reference.

- (e) Worksheet, Instructions, and the Child Support Schedule may be produced by the Department with additional highlights for use by the courts, the public, Department personnel, and contractors.
- (2) Determine the appropriate Worksheets from Appendix B that will be used for the calculation.
 - (a) Worksheet A is used for Sole Physical Parenting situations.
 - (b) Worksheet B is used when there is an Alternate Support Calculation in a Sole Physical Parenting situation.
 - (c) Worksheet C is used for Shared Parenting situations.
 - (d) Worksheet D is used for Split Parenting situations.
 - (e) The Credit Worksheet is used for calculating credit for a parent's other children and recording information regarding pre-existing child support orders.
 - (f) Any child support obligation determined by calculations made using the appropriate Worksheets shall be reflected in the tribunal's order, together with the direct costs the parent is to pay for the child's support.
- (3) In all cases, complete the case identifying information at the top of the Worksheet, including the names and dates of birth of the child for whom support is being determined in the case.
- (4) Gross income.
 - (a) Determination of Gross Income.
 - 1. Gross income of each parent shall be determined initially in the process of setting the recommended child support order, and shall include all income from any source (before deductions for taxes and other deductions such as pre-existing child support orders and credits for qualified children), whether earned or unearned, and includes but is not limited to, the following:
 - (i) Wages;
 - (ii) Salaries;
 - (iii) Commissions, fees, and tips;
 - (iv) Bonuses;
 - (v) Overtime payments;
 - (vi) Severance pay;
 - (vii) Pensions or retirement plans including, but not limited to, Social Security, Veteran's Administration, Railroad Retirement Board, Keoughs, and Individual Retirement Accounts (IRA's);
 - (viii) Interest income;
 - (ix) Dividend income;

- (x) Trust income;
 - (xi) Annuities;
 - (xii) Capital gains;
 - (xiii) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the Social Security Act;
 - (xiv) Workers compensation benefits, whether temporary or permanent;
 - (xv) Unemployment insurance benefits;
 - (xvi) Judgments recovered for personal injuries and awards from other civil actions;
 - (xvii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash;
 - (xviii) Prizes;
 - (xix) Lottery winnings;
 - (xx) Alimony or maintenance received from persons other than parties to the preceding before the tribunal; and
 - (xxi) Income from self-employment.
2. Valuable assets and resources (such as an expensive home or automobile that appear inappropriate or unreasonable for the income claimed by the parent) should be considered for the purpose of imputing income and varying the support award in any case if the tribunal finds that equity requires it.
3. "Self-Employment Income" — Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, etc., less ordinary and reasonable expenses necessary to produce such income.
4. "Ordinary and Reasonable Expenses of Self-Employment Necessary to Produce Income" — Excessive promotional, excessive travel, excessive car expenses or excessive personal expenses, or depreciation on equipment, the cost of operation of home offices, etc., should not be considered reasonable expenses. Amounts allowed by the Internal Revenue Service for accelerated depreciation or investment tax credits should not be considered reasonable expenses.
5. Fringe Benefits.
- (i) Fringe benefits for inclusion as income or "in-kind" remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if they are significant and if they reduce personal living expenses. Such fringe benefits might include, but are not limited to, a company car, housing, or room and board. Basic Allowance for Quarters (BAQ), Basic Allowance for Subsistence (BAS), and Variable Housing Allowances (VHA) for service members are

considered income for the purposes of determining child support in this forms of income are not subject to tax.

- (ii) Fringe benefits do not include employee benefits that are typically added to the salary, wage or other compensations that a parent may receive as a standard added benefit (e.g., employer-paid portions of health insurance premiums).

6. Social Security Title II Benefits.

- (i) To the extent Social Security Title II benefits received by a child on the payor parent's account meet the support obligations ordered to be paid by the payor parent for the child, these benefits shall be counted as child support payments.

- (ii) Child Support Equal to or Less Than Social Security Benefits.

(I) If after calculating the payor parent's gross income as defined in 1240-2-4-.04(4), including the countable Social Security benefits in item (4)(a)1(xiii) above, and after calculating the amount of the child support obligation using the appropriate worksheet, the amount of the child support award is equal to or less than the Social Security benefits paid to the caretaker on behalf of the child on the payor parent's account, the child support obligation of that parent is met and no further child support amount shall be paid.

(II) Any Social Security Title II benefit amounts as determined by the Social Security Administration and sent to the caretaker by the Social Security Administration for the child's benefit which are greater than the support ordered by the tribunal shall be retained by the caretaker for the child's benefit.

- (iii) Child Support Greater Than Social Security Benefit.

If after calculating the payor parent's gross income as defined in 1240-2-4-.04(4), including the countable Social Security benefits in item (4)(a)1(xiii) above, and after calculating the amount of the child support obligation using the appropriate worksheet, the amount of the child support award is greater than the Social Security benefits paid on behalf of the child on the payor parent's account, the payor parent shall be required to pay the amount exceeding the benefit as part of the child support award in the case.

- (iv) The tribunal shall make a written finding in the support order regarding the use of the Social Security benefit in the calculation of the child support obligation.

- (b) Variable income such as commissions, bonuses, overtime pay, dividends, etc., shall be averaged and added to a parent's fixed salary or wages to determine gross income.

- (c) Excluded from gross income are the following:

- 1. Child support payments received by either parent for the benefit of children of another relationship; or

2. Benefits received from means-tested public assistance programs otherwise exempt by Federal law or regulations such as, but not limited to:
 - (i) Families First, Temporary Assistance for Needy Families (TANF), or similar programs in other States or Territories under Title IV-A of the Social Security Act;
 - (ii) Food Stamps or the value of food assistance provided by way of electronic benefits transfer procedures by the Food Stamp agency;
 - (iii) Supplemental Security Income (SSI) received under Title XVI of the Social Security Act;
 - (iv) Benefits received under Section 402(d) of the Social Security Act for disabled adult children of deceased disabled workers; and
 - (v) Low Income Heating and Energy Assistance Program (LIHEAP) payments.
- (d) Willful and Voluntary Unemployment or Underemployment.
 1. If a parent is willfully and voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, as evidenced by educational level and/or previous work experience.
 2. A determination of willful and voluntary unemployment or underemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit, for full-time service in the Armed Forces of the United States.
- (e) Imputed Income.
 1. When establishing an initial order if a parent has income yet fails to produce evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years), and the tribunal has no other reliable evidence of the parent's income or income potential (see part (e) 4 below), gross income for the current and prior years should be determined by imputing annual income of thirty-one thousand, nine hundred forty-six dollars (\$31,946). This figure represents an average of the median annual income for male and female householders with children under eighteen (18) years of age from the 2002 United States Census of Income and Poverty data for Tennessee counties.
 2. When cases with established orders are reviewed for adjustment and a parent fails to produce evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support), and the tribunal has no other reliable evidence of said parent's income or income potential, the tribunal should enter an order to increase the child support obligation of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year of that parent's share of the basic child support obligation for each year since the support order was entered or last modified.
 3. In either circumstance in parts (e) 1 or 2, the parent may later provide information necessary to determine the correct amount of support upon motion

to the tribunal for that purpose, and the tribunal may reduce the amount of current support prospectively. Arrearages or retroactive amounts entered in an order based upon imputed income shall not, however, be forgiven.

4. In imputing income the tribunal may take into account the presence of handicapped children who must be cared for by the parent, necessitating the parent's inability to work outside the home. The tribunal may also consider the decision or practice of the parent(s) of the child to have one parent remain at home with the children, and the length of time the parent staying at home has remained out of the workforce for that purpose. If a parent's work experience is limited due to the caretaker role of the parent, the tribunal shall take this role and the length of time the parent has had this role into account when considering the income potential of the parent, together with the parent's education, training, and ability to work, and may impute an appropriate amount for that parent's situation, which may be different from the amount stated in part (e)(1) above.

(5) Adjustments to Gross Income for Self-Employed Parents.

The Child Support Schedule includes deductions of the first six and two-tenths percent (6.2%) in Federal Insurance Contributions Act (FICA) and one and forty-five hundredths (1.45%) in Medicare taxes. An additional deduction of FICA—6.2% Social Security + 1.45% Medicare—as of 1991, or any amount subsequently set by Federal law as FICA tax shall be deducted from a parent's gross income earned from self-employment, up to the amounts allowed under Federal law. Social Security tax withholding (FICA) for high income persons may vary during the year. Six and two-tenths percent (6.2%) is withheld on the first eighty-seven thousand dollars (\$87,000) of gross earnings (for wage earners in 2003). After the maximum five thousand, three hundred ninety-four dollars (\$5,394.00) is withheld, no additional FICA taxes are withheld. Self-employed persons must pay the full FICA tax of twelve and four tenths percent (12.4%) up to the eighty-seven thousand dollars (\$87,000) limit and the full Medicare tax rate of two and nine tenths percent (2.9%) on all earned income.

(6) Adjustments to Gross Income for Pre-Existing Child Support Orders.

(a) Pre-existing Orders of Support.

1. An adjustment to the parent's gross income shall be made for pre-existing child support orders actually being paid according to an order of support for a period of not less than twelve (12) consecutive months immediately prior to the matter before the tribunal to set, modify or enforce child support.
2. The priority for pre-existing orders is determined by the date of the initial order in each case. Subsequent modifications of the initial support order do not affect the priority position established by the date of the initial order for any purposes of this paragraph (6).
3. In calculating the adjustments for pre-existing orders to determine a parent's adjusted gross income pursuant to this paragraph (6), only those pre-existing orders where the date of entry of the initial support order as set out in Rule 58, Tennessee Rules of Civil Procedure, precedes the date of entry of the initial order in the case immediately under consideration shall be included.
4. Adjustments are allowed for pre-existing orders for current support only to the extent that the payments are actually being paid as evidenced by documentation, such as a payment history from a tribunal clerk or child support office or the

Department of Human Services' TCSES computer system or the Department's internet payment history.

- (b) Payments being made by a parent on any arrearages shall not be subtracted from the parent's gross income for purposes of adjusting gross income based upon payments for pre-existing or subsequent orders.
- (7) Adjustments to Gross Income by Credits for Additional Qualified Children Not Subject to Pre-existing Tribunal Ordered Support

- (a) In addition to the adjustments to gross income for self-employment tax and for pre-existing orders provided in 1240-2-4-.04(5) and (6) above, an adjustment by credit or credits for either parent's other children, when such other children are qualified under parts 1-4 below, may be considered by the tribunal to reduce the gross income of either parent pursuant to subparagraph (d) below. Credits may be considered for a qualified child or children:

1. For whom the parent is legally responsible; and
2. Is actually supporting; and
3. Who are not subject to a pre-existing order for child support; and
4. Who are not before the tribunal to set, modify, or enforce support in the case being determined.

- (b) If granted, this credit, or these credits, shall be applied after the determination of gross income as provided in paragraph (4) and after the deduction for pre-existing orders in paragraph (6).

- (c) Use of Credits.

Credits are available for a parent's other qualified children who meet the criteria and who live in the parent's home, and for the parent's other qualified children who meet the criteria who do not live in the parent's home. All of the parent's other children who meet the qualifications are to be considered in these credits. Each qualified child may be considered under one of the available means of calculating a reduction in gross income; for example: as a child being supported under a pre-existing order; or as a child being supported in the parent's home; or as a child being supported who does not live in the parent's home.

- (d) Priority of Support Obligations.

In multiple family situations, the adjustments to a parent's gross income under this paragraph (7) shall be calculated in the following order:

1. Adjustments for pre-existing orders according to the date of the initial order under Rule 58, Tennessee Rules of Civil Procedure, in each case pursuant to paragraph (6).
2. After applying the deductions for pre-existing orders, if any, in paragraph (6) above, then the credit for a parent's other children may be considered using the procedure set forth in subparagraph (e) below.

- (e) Credit for Additional Children.

1. The tribunal may consider a credit for a parent's additional child in a determination of support for children for whom support is being calculated in the case under consideration when establishing or modifying support orders.
2. Eligible additional children include children who are living with the parent, but who are not part of the case being determined. Children may be deemed to be living in the parent's household though living away from the parent to attend school (Kindergarten through grade 12).
3. For the tribunal to consider additional child who are not living with the parent, the parent must provide documented proof of monetary payments of support for the additional child paid consistently over a reasonable and extended period of time prior to the initiation of the proceeding that is presently under consideration by the tribunal, but in any event, such time period shall not be less than twelve (12 months).
 - (i) "Documented proof of monetary payments" means physical evidence of monetary payments to the child's caretaker, such as canceled checks or money orders. "In kind" remuneration such as clothing or food is not acceptable for this credit. Documented monetary support can include evidence of payment of child support under a subsequent child support order.
 - (ii) Payments of support under a subsequent order of support are allowed as evidence for this category, such as a payment history from a tribunal clerk or child support office or from the Department's internet payment history.
4. Calculations of Credits.
 - (i) The tribunal may provide a credit against gross income for either parent's qualified other children living in the parent's home. The credit allowed is up to seventy-five percent (75%) of a theoretical support order calculated according to these Rules, using the Credit Worksheet, the individual parent's gross income, the number of children living in the parent's home, and the CS Schedule. This calculation shall not include pre-existing orders which are deducted, if applicable, under paragraph (6).
 - (ii) The tribunal may provide a credit against gross income for either parent's qualified other children who are not living in the parent's home. The credit allowed is up to seventy-five percent (75%) of a theoretical support order calculated according to these Rules, using the Credit Worksheet, the individual parent's gross income, the number of children not living in the parent's home, the actual documented monetary support of the eligible children, and the CS Schedule. This calculation shall not include pre-existing orders which are deducted, if applicable, under paragraph (6).
 - (iii) The credits, if allowed, shall be calculated by the instructions in this chapter alone.
 - (iv) In determining whether to consider those children in a parent's household for purposes of reducing a parent's adjusted gross income or in calculating the guideline child support amount that would differ or

deviate under this subparagraph (e) from the presumptive child support awards, the following method shall be utilized to allow a credit against the parent's gross income:

Step 1: After completing the information for the parent for whom the credit is being calculated and the qualified child checklist, determine the gross income of the individual parent desiring to claim a credit pursuant to 1240-2-4-.04(4).

Step 2: If applicable, deduct the appropriate self-employment tax as set forth in paragraph (5) above.

Step 3: For qualified children in the home. (if none, skip to Step 8)

Determine the total number of children for whom the parent is legally responsible for whom no pre-existing tribunal order for child support exists, who live with the parent seeking the credit and whom the parent is actually supporting. Do not consider children for whom support is being determined in the case for which credit is being considered, step-children or other minors the parent has no legal obligation to support. Enter the number of children living in the parent's home in the space provided on the Worksheet in section 1b. On the Credit Worksheet, Step 3, enter the number of qualified children living in the parent's home.

Step 4: In Step 4, list the names and dates of birth of these qualified children.

Step 5: Using the gross income of the parent from Step 1 (or, following deduction for self-employment tax under 1240-2-4-.04(5), Step 2, if appropriate) and the number of qualified children living in the parent's home from Step 3, find the amount of child support on the CS Schedule the parent would pay for the qualified children living in the parent's home if a theoretical order were issued for those children. Enter this amount in Step 5 of the Credit Worksheet.

Step 6: Multiply the theoretical order amount from Step 5 by seventy-five percent (75% or 0.75).

Step 7: Enter the result of Step 6 of the Credit Worksheet in section 1b, "In Home," of the appropriate Support Worksheet.

Step 8: For qualified children not in the home.

Enter the number of qualified children living in the parent's home in the space provided on the Support Worksheet in section 1b, and on the Credit Worksheet, Step 8.

Step 9: List the names and dates of birth of the qualified children not living in the parent's home.

Step 10: Determine the amount of documented monetary support actually provided by the parent for the qualified children not

living in the parent's home over the most recent twelve (12) month period, expressed as a monthly average. Documented monetary support can include evidence of payment of child support under a subsequent child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result in Step 10 on the Credit Worksheet.

Step 11: Using the same income from Step 1 (or Step 2, if applicable) and number of qualified children from Step 8, use the CS Schedule to find the amount of child support the parent would pay for the qualified children not living in the parent's home if a theoretical order were issued for those children. Enter the amount in Step 11.

Step 12: Multiply the theoretical order amount from Step 11 by seventy-five percent (75% or 0.75). Enter the result in Step 12.

Step 13: Compare the result from Step 10 and Step 12. Use the actual amount of support from Step 10 up to the seventy-five percent (75%) maximum in Step 12 as the credit for children not living in the parent's home. Do not exceed the actual support or the seventy-five percent (75%) maximum, whichever is less.

Step 14: Enter the amounts from Step 7 and/or Step 13 on the appropriate Worksheet in Part 1b. This is the maximum credit allowed for the parent's other children not covered by a pre-existing order. This amount is deducted from the parent's gross income, together with any deductions for pre-existing orders to determine adjusted gross income of that parent for the case under consideration.

5. The granting of a credit pursuant to this subparagraph (d) shall be supported by written findings of the tribunal that shall detail:

- (i) Justification for deviation from the presumptive amount of child support that would have been paid pursuant to the guidelines;
- (ii) The amount of child support that would have been required under the guidelines if the presumptive amount had not been rebutted; and
- (iii) A written finding by the tribunal that states how in its determination, application of the guidelines without the applicable credits would be unjust or inappropriate in the particular case before the tribunal and how the best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

(8) Monthly Adjusted Gross Income.

(a) Determination of Monthly Adjusted Gross Income.

1. The calculations made by finding the gross income, deducting pre-existing order amounts and credits for other children, as applicable, result in the determination in the "Monthly Adjusted Gross Income" (MAGI) for each parent, which shall be placed on the on Line 2 of the appropriate Worksheet.
2. A "Percentage of Income" (PI) for each parent is obtained by dividing each parent's "Monthly Adjusted Gross Income" by the total of both parents' "Combined Adjusted Gross Income" On Line 3 of the Worksheet. The PI is then used to determine each parent's pro rata share of the Basic Child Support Obligation and each parent's share of the amount of the additional expenses above the Basic Child Support Obligation for health insurance, uninsured medical expenses, childcare, and educational expenses.

(9) The Schedule of Basic Child Support Obligations.

- (a) Appendix "A" contains the Schedule of Basic Child Support Obligations (BCSO). The Schedule of Basic Child Support Obligations (the "Child Support" or "CS" Schedule") shall be used to determine the combined obligation of both parents for the support of their children based upon their combined monthly adjusted gross incomes and the number of children who are the subject of the child support determination. The CS Schedule, in chart form, displays the amounts of the BCSO prior to adjustments for parenting time and additional expenses, which is presumed correct for the combined income of the parents and the number of children for whom support is being determined.

(b) Rounding Rule.

When the combined adjusted gross incomes falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule. Round all cents up to the next dollar.

(10) Adjustments for Additional Expenses.

Payment for "Additional Expenses" in this section include payment of included expenses for the child by payroll deduction from the parent's earnings and payment directly from the parent's assets to pay for these additional expenses.

- (a) The CS Schedule does not include the cost of the child's health insurance premium, the children's uninsured medical cost, childcare costs, or educational costs. These costs, if any, must be calculated as "Additional Expenses," or "add-ons", to the BCSO and must be divided between the parents pro rata based upon the PI to determine the total "Recommended Child Support Order" ("RCSO"), and must be included in the written order of the tribunal.

(b) Health Insurance Premiums and Other Health/Medical Expenses.

1. The cost of the child's medical and/or dental insurance premium shall be added to the Basic Child Support Obligation.
2. In determining the amount to be added to the order for this cost, only the amount of the insurance cost attributable to the children who are the subject of the support order shall be included.

3. If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current action for support is not available to be verified, the total cost to the parent paying the premium shall be pro rated by the number of persons covered so that only the cost attributable to the children who are the subject of the order under consideration is included. Enter the monthly cost on the appropriate Worksheet in the Column of the parent paying the premium.
- (c) The child's uninsured medical expenses paid directly by either parent shall be added to the Basic Child Support Obligation. This number may be determined by evidence of the child's annual current or previous medical expenses averaged for a monthly amount. Enter the monthly amount on the appropriate Worksheet in the Column of the parent initially paying this expense.
 - (d) Work-related child care expenses that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together shall be averaged for a monthly amount and entered on the Worksheet in the Column of the parent initially paying the expense. If either parent is the provider of childcare services to the child for whom support is being determined, the value of those services shall not be imputed in the calculation of the support award.
 - (e) Educational Expenses.
 1. Educational expenses may be averaged based on evidence of prior expenses or anticipated expense, and entered on the appropriate Worksheet in the Column of the parent initially paying the expense.
 2. Educational expenses may include, but are not limited to, the cost of school fees, tutoring sessions, special or private elementary and secondary schooling to meet the particular educational needs of a child, camps, music lessons, travel and other activities intended to enhance the athletic, social or cultural development of a child, that are appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.
 3. An order may include the cost of tuition, room and board, books, fees, and other reasonable and necessary expenses. In determining the amount of these expenses, scholarships, grants, stipends and other cost-reducing programs available to the child should be considered.
 4. If included, average these expenses for a monthly amount and enter on the appropriate Worksheet in the Column of the parent initially paying the expense.
 - (f) Calculations for Additional Expenses.
 1. Total the additional expenses which are paid or which will be paid, by payroll deduction or directly, pursuant to court order by each parent, then, total the combined expenses. Enter all three (3) totals (each parent's individual total and the combined total) on the appropriate Worksheet where indicated.
 2. Determine each parent's pro rata share of the additional expenses by multiplying the PI of each parent by the combined total additional expenses. Enter these numbers on the appropriate Worksheet where indicated.
 3. If a parent has deducted from his/her earnings the premium for the child's health insurance pursuant to subparagraph (b) above, the child's uninsured medical

expenses pursuant to subparagraph (c) above, work-related child care costs pursuant to subparagraph (d), or educational expenses pursuant to subparagraph (e) above, enter the amount of additional expenses deducted directly from the parent's regular payroll on the appropriate Worksheet in the appropriate section, then subtract the amount of expense that is withheld from the parent's payroll from the parent's total share of these expenses. This deduction of the amounts withheld from the parent's payroll credits the parent for his or her payroll-deducted expenses. Any expenses paid directly by the parent and not by payroll deduction remain as part of the total additional expenses used for calculation of the recommended child support order. The support order shall include a specification that the parent receiving this deduction shall continue to make this payment by payroll deduction.

- (g) The support obligation shall be reflected in the tribunal's order, together with a written description of the remaining directly-paid expenses (those that are not payroll-deducted) each parent is to pay.
 - (h) Payments of child support shall be ordered to be paid weekly, biweekly (every two weeks), semi-monthly, or monthly.
- (11) Use of Worksheets and Calculations for Sole Physical Parenting, Shared Parenting, and Split Parenting.
- (a) Appendix B contains four sets of Worksheets with Instructions and a Credit Worksheet for use in calculating child support.
 - (b) Worksheet A is used for Sole Physical Parenting situations.
 - (c) Worksheet B is used when there is an Alternate Support Calculation in a Sole Physical Parenting situation.
 - (d) Worksheet C is used for Shared Parenting situations.
 - (e) Worksheet D is used for Split Parenting situations.
 - (f) Each Worksheet has a Column for the primary residential parent's information, a Column for the alternate residential parent's information, and a Column for the parent's combined information.
 - (g) Each Worksheet is based on specific factual situations regarding the amount of parenting time each parent has with the child.
 - (h) The Credit Worksheet is used for each parent who claims a credit for other children, whether or not the child is under a pre-existing or subsequent child support order.
 - (i) The appropriate Worksheet shall be used by the tribunal in calculating the child support obligation in initial establishment or modifications of support. The completed Worksheet(s) shall be attached to the order, parenting plan, review and adjustment, or other official document establishing or modifying child support and filed with the tribunal clerk.
- (12) Determination of Child Support When Child Is in Sole Physical Parenting of One Parent—One Parent's Parenting Time Is Less Than Ninety-Two (92) Days Per Calendar Year.
- (a) Sole Physical Parenting - Worksheet "A" - Appendix "B"

A parent is considered to have Sole Physical Parenting when the other parent has less than ninety-two (92) days of parenting time with the child per calendar year. For Sole Physical Parenting, use Worksheet A, from Appendix B, following 1-16:

1. Enter the case specific information on the top section of the form.
2. In Part I of the Worksheet, enter each parent's gross income in the appropriate Column on Line 1.
3. Enter the monthly amount of each parent's pre-existing child support obligations that are actually being paid on Line 1a. See paragraph (6) above.
4. Enter the number of each parent's qualified other children, if any, in the appropriate space on Line 1b and calculate the monthly credit according to paragraph (7) above using the Credit Worksheet. Enter the amount of the credit in the parent's Column, Line 1b.
5. Subtract each parent's pre-existing order(s) and credit for qualified other children and enter the result on Line 2, "Monthly Adjusted Gross Income" (MAGI).
6. Combine the parents' MAGI and enter the total in the "Combined" Column, Line 2, Column 3.
7. Calculate each parent's pro rata share (PI) of the Combined MAGI as set forth in 1240-2-4-.02(17) above, entering the percentage in each parent's Column on Line 3. The total must equal one hundred percent (100%).
8. Determine the "Basic Child Support Obligation" from the CS schedule based upon the combined adjusted gross income of the parents and the number of children for whom support is being determined. Enter the amount on Line 4, Column 3.
9. Calculate each parent's share of the BCSO by multiplying the parent's percentage of income from Line 3 times the BCSO from Line 4. [Column 1, Line 3 times Column 3, Line 4, enter result in Column 1, Line 5 for the PRP's share; Column 2, Line 3 times Column 3, Line 4, enter result in Column 2, Line 5 for the ARP's share.]
10. In Part II of the Worksheet, determine the additional expenses as set forth in paragraph (10) above. Enter the expense in the Column of the parent who is paying or will pay the expense in Lines 6a-6e.
11. Total the expenses in each parent's Column on Line 6f. Combine the total expenses from Column 1, Line 6f, and Column 2, Line 6f and enter the sum in the "Combined" Column 3, Line 6f.
12. Calculate each parent's share of the additional expenses (both directly paid and paid by payroll deduction) by multiplying the parent's percentage of income from Line 3 times the combined additional expenses from Column 3, Line 6f. [Column 1, Line 3 times Column 3, Line 6f for the PRP's share; Column 2, Line 3 times Column 3, Line 6f for the ARP's share.]

13. Calculate the "Adjusted Support Obligation" by totaling each parent's share of the "Basic Child Support Obligation" and each parent's share of the "Additional Expenses." [Column 1, Line 5 plus Line 7 for PRP; Column 2, Line 5 plus Line 7 for ARP].
14. Enter the amount of additional expenses paid by parent's payroll deduction on Line 9 in Column 1 for PRP and Column 2 for ARP.
15. Subtract Line 9, Column 1 from Line 8, Column 1 and enter the remainder on Line 10, Column 1. Subtract Line 9, Column 2 from Line 8, Column 2 and enter the remainder on Line 10, Column 2. This calculation credits the parent for expenses paid by payroll deduction and establishes the remaining amount of expenses to be included in the periodic support obligation.
16. Enter the amount from Column 2, Line 10 in Column 2, Line 11. If the alternate residential parent is not eligible for an alternate support adjustment pursuant to subparagraph (b) below, the amount of child support shown on Line 11 is the amount of child support for which the ARP is responsible—the presumptive child support order or the "Recommended Child Support Order" (RCSO). The support order must include provisions requiring each parent to continue to pay any expenses currently being paid by payroll deduction, and assigning the additional expenses remaining to be paid to one parent or the other as part of the order. Deviations must be supported by written findings in the support order. The completed Worksheet(s) must be attached to the support order.

(b) Sole Physical Parenting with Alternate Support Adjustment - Worksheet "B" - Appendix "B".

1. Worksheet "B" is for use in Sole Physical Parenting cases where the monthly adjusted gross income of the ARP falls within the shaded area of the CS Schedule. The shaded area represents a low-income credit for the alternate residential parent. Worksheet "B" shall not be used for Shared Parenting or Split Parenting cases.
2. Alternative Support Adjustments are available only when the case under consideration is a sole physical parenting case, and the alternate residential parent meets the following eligibility requirements:
 - (i) His or her monthly adjusted gross income, used alone, and applied to the CS Schedule for the number of children to be included in the support order, results in a Basic Child Support Obligation within the shaded area of the Child Support Schedule;
 - (ii) If the ARP qualifies for consideration of an Alternative Support Adjustment, Worksheet "B" from Appendix B shall be used.
3. In Part I of the Worksheet, follow the Steps as described above for the Sole Physical Parenting Determination in paragraph (12)(a)1-9. Enter all the information on Worksheet "B", Lines 1-5 where indicated.
 - (i) To determine whether an Alternate Support amount is appropriate, enter the ARP's monthly adjusted gross income in Part II of the Worksheet, Column 2, Line 6.

- (ii) Using the ARP's income only, find the presumptive basic child support obligation on the CS Schedule for the number of children for whom support is being determined. Assume that the primary residential parent's MAGI is zero dollars (\$0.00) for the purposes of this calculations only. If the BCSO is in the shaded area of the CS Schedule, enter this amount for the basic obligation in Part II of the Worksheet, Column 2, Line 7. If the BCSO is not in the shaded area of the CS Schedule, do not use this Worksheet. Stop here and use Sole Parenting - Worksheet "A" to determine the correct support.
 - (iii) Compare the alternate support amount on Line 7 to the ARP's share of the basic child support obligation from Part I, Column 2, Line 5. Enter the smaller amount in Part II on Line 8 as the ARP's child support obligation.
4. In Part III of the Worksheet, determine the additional expenses as set forth in paragraph (10) above. Enter the expense in the Column of the parent who is paying or will pay the expense in Lines 9a-9e.
 5. Total the expenses in each parent's Column on Line 9f. Combine the total expenses from Column 1, Line 9f, and Column 2, Line 9f and enter the sum in the "Combined" Column 3, Line 9f.
 6. Calculate each parent's share of the additional expenses (both directly paid and those paid by payroll deduction) by multiplying the parent's percentage of income from Line 3 times the combined additional expenses from Column 3, Line 9f. [Column 1, Line 3 times Column 3, Line 9f for the PRP's share; Column 2, Line 3 times Column 3, Line 9f for the ARP's share.]
 7. Calculate the "Adjusted Support Obligation" by totaling PRP's BSCO from Line 5 and share of additional expenses from Line 10 [Column 1, Line 5 plus Column 1, Line 10 for PRP], and the ARP's "Alternate Child Support Obligation" from Line 8 and ARP's share of the "Additional Expenses" from Line 10. [Column 2, Line 8 plus Column 2, Line 10 for ARP].
 8. Enter the amount of additional expenses paid by the parent's payroll deduction on Line 12 in Column 1 for the PRP and Column 2 for the ARP.
 9. Subtract Line 12 from Line 11 for both parents and enter the remainder on Line 13. This calculation credits the parent for expenses paid by payroll deduction and establishes the remaining amount of expenses to be included in the periodic obligation.
 10. Enter the amount from Line 13, Column 2, on Line 14, Column 2. If the alternate residential parent is not eligible for an alternate support adjustment in part (12)(b)3 above, then the amount on Line 14 is the amount of child support for which the ARP is responsible—the presumptive child support order or "Recommended Child Support Order" (RCSO). The support order must include provisions requiring each parent to continue to pay any expenses currently being paid by payroll deduction, and assigning the additional expenses remaining to be paid to one parent or the other to be paid as part of the order. Deviations must be supported by written findings in the support order. The completed Worksheet(s) must be attached to the support order.

- (13) Determination of Child Support When Parents Share Parenting. Parents Are Considered to Have Shared Parenting When Each Parent Has the Child For Ninety-Two (92) Days or More Annually.
- (a) Shared Parenting - Worksheet "C" - Appendix B.
 - (b) Complete Worksheet "C" and all calculations in every shared parenting case, even if the parenting time is equal for both parents.
 - (c) To be eligible for the shared-parenting time adjustment, each parent's number of days spent with the child must be ninety-two (92) or more per calendar year. If one parent spends less than ninety-two (92) per calendar year with the child, use the sole physical parenting calculation and Worksheet in paragraph (12).
 1. In Part I of the Worksheet, complete the steps from paragraph 12(a)1-8 and enter the information on Worksheet "C" Lines 1-4.
 2. In Part II on the Worksheet, a shared parenting adjustment is calculating by utilizing a multiplier with the BCSO to account for the additional costs of providing care for the child by the alternate residential parent because of the increased parenting time that is occurring. Multiply the Basic Child Support Obligation, by one hundred fifty percent (150%), or one point five (1.5), to calculate a shared parenting BSCO. Enter this figure in Part II of the Worksheet Column 3, Line 5.
 3. Determine each parent's dollar share of the BCSO in the shared parenting circumstance by multiplying the figure obtained in part (c)2 above (Line 5) by the PI on Line 3 for each parent. Enter the product on Part II of the Worksheet on Line 6. [Column 3, Line 5 times Column 1, Line 3 and enter the result in Column 1, Line 6 for the PRP's share; Column 3, Line 5 times Column 2, Line 3 and enter the result in Column 2, Line 6 for the ARP's share.] This is the "adjusted" BCSO for shared parenting.
 4. Enter the number of days each parent has with the child per calendar year on Line 7 of the Worksheet. The two numbers must total three hundred sixty-five (365).
 5. Calculate each parent's percentage of days per calendar year with the child by dividing each parent's number of days per year by three hundred sixty-five (365). Enter the percentage obtained by this calculation on Part II of the Worksheet on Line 8. The percentages must equal one hundred percent (100%).
 6. Multiply each parent's pro rata share of the BCSO obtained in part (c)3 above (Line 6) by the percentage of days with each parent obtained in part (c)5 above (Line 8) and enter on the Worksheet where indicated in the "Amount Retained" line (Line 9). [Column 1, Line 6 times Column 1, Line 8, enter result in Column 1, Line 9 for Mother; Column 2, Line 6 times Column 2, Line 8, enter result in Column 2, Line 9 for Father] This figure represents the amount of support kept by the parent as the result of the increased parenting time.
 7. Subtract each parent's retained amount (Line 9) from the parent's share of the BCSO (Line 6) in part (b)3 above. This difference is the amount of each parent's percentage obligation in dollar figures after adjustments are made for increased amounts of parenting time. Enter the result on Line 10 of Part II on the Worksheet.

8. In Part III of the Worksheet, determine the additional expenses as set forth in paragraph (10) above. Enter the expense in the Column of the parent who is paying or will pay the expense in Lines 11a-11e.
 9. Total the expenses in each parent's Column on Line 11f. Combine the total expenses from Column 1, Line 11f, and Column 2, Line 11f and enter the sum in the "Combined" Column 3, Line 11f.
 10. Calculate each parent's share of the additional expenses by multiplying the parent's percentage of income from Line 3 times the combined additional expenses from Column 3, Line 11f. [Column 1, Line 3 times Column 3, Line 11f for PRP share; Column 2, Line 3 times Column 3, Line 11f for ARP share.]
 11. Calculate the "Adjusted Support Obligation" by adding each parent's share of the "Basic Child Support Obligation" from Line 10 and each parent's share of the "Additional Expenses" from Line 12. [Column 1, Line 10 plus Line 12 for the PRP; Column 2, Line 10 plus Line 12 for the ARP].
 12. Enter the amount of additional expenses paid by parent's payroll deduction on Line 14 in Column 1 for the PRP and Column 2 for the ARP.
 13. Subtract Line 14, Column 1 from Line 13, Column 1 and enter the remainder on Line 15, Column 1. Subtract Line 14, Column 2 from Line 13, Column 2 and enter the remainder on Line 15, Column 2. This calculation credits the parent for expenses paid by payroll deduction and establishes the remaining amount of expenses to be included in the periodic support obligation.
 14. Subtract the smaller amount on Line 15 from the larger amount on Line 15. Enter the difference on Line 16 in the Column of the parent with the larger amount on Line 15. The parent with the larger amount pays the other parent the difference between the two amounts. The difference entered on Line 15 is the amount of the presumptive support order or the "Recommended Child Support Order" (RCSO). The support order must include provisions requiring each parent to continue to pay any expenses currently being paid by payroll deduction, and assigning the additional expenses remaining to be paid to one parent or the other to be paid as part of the order. Deviations must be supported by written findings in the support order. The completed Worksheet(s) must be attached to the support order.
- (14) The parent obligated to pay child support in a shared parenting situation shall not be required to pay a greater amount than would be due if the obligated parent were the alternate residential parent in a sole physical parenting case with the same parties and child.
- (15) Calculation of Support Award in Split Parenting Cases—Where Each Parent Exercise, Sole Physical Parenting of At Least One Child That Is the Subject of the Order.
- (a) Split Parenting – Worksheet "D" – Appendix "B".
1. Split parenting can only occur if there are at least two (2) children who are the subject of the support order. To qualify for a calculation for split parenting when there are multiple children under the order, each parent must exercise sole physical parenting of at least one (1) child who resides primarily with that parent at least two hundred seventy-four (274) days per calendar year.

2. Use Worksheet "D" (Split Parenting) and complete the Worksheet according to the instructions for Sole Physical Parenting in Paragraph 12, parts 1-7 above for each parent to show the MAGI and the PI.

(b) Calculation of Basic Child Support Obligation in Split Parenting Cases.

1. On Line 4, the Basic Child Support Obligation is calculated differently than on Worksheets "A" – "C". For this calculation, the BCSO for which one parent is responsible is based upon the combined MAGI and the number of children being solely physically parented by the other parent. The amount of the BCSO is a theoretical support obligation due each parent for the child for whom he or she is solely physically parenting. A BCSO shall be computed separately for each parent, based on the number of children being parented solely by the other parent.
2. The BCSO figure is calculated for the Mother by using the combined MAGI on Line 2 and the number of children the Father is solely physically parenting. The obligation on the CS Schedule that corresponds to the combined MAGI and the number of children being solely physically parented by Father is the figure for the BCSO placed on Line 4 in Column 1.
3. The BCSO figure is calculated for the Father by using the combined MAGI on Line 2 and the number of children the Mother is solely physically parenting. The obligation on the CS Schedule that corresponds to the combined MAGI and the number of children being solely physically parented by Mother is the figure for the BCSO placed on Line 4 in Column 2.
4. A child support obligation shall be calculated separately on Lines 5a and 5b for each parent by multiplying the PI on Line 3 of Worksheet "D" by the BCSO on Line 4. [Line 5a, Column 1, Mother's obligation equals Mother's Line 4 times Mother's Line 3; Line 5b, Column 2, Father's obligation equals Father's Line 4 times Father's Line 3].
5. In Part II of the Worksheet, determine the additional expenses as set forth in paragraph (10) above. Enter the expense in the Column of the parent who is paying or will be paying pursuant to the order the expense in Lines 6a-6e.
6. Total the expenses in each parent's Column on Line 6f. Combine the total expenses from Column 1, Line 6f, and Column 2, Line 6f and enter the sum in the "Combined" Column 3, Line 6f.
7. Calculate each parent's share of the additional expenses by multiplying the parent's percentage of income from Line 3 times the combined additional expenses from Column 3, Line 6f. [Column 1, Line 3 times Column 3, Line 6f for the PRP's share; Column 2, Line 3 times Column 3, Line 6f for the ARP's share.]
8. Calculate the "Adjusted Support Obligation" by totaling each parent's share of the "Basic Child Support Obligation" and each parent's share of the "Additional Expenses." [Column 1, Line 5a plus Line 7 for the PRP; Column 2, Line 5b plus Line 7 for the ARP].
9. Enter the amount of additional expenses paid by parent's payroll deduction on Line 9 in Column 1 for PRP and Column 2 for ARP.

10. Subtract Line 9, Column 1 from Line 8, Column 1 and enter the remainder on Line 10, Column 1. Subtract Line 9, Column 2 from Line 8, Column 2 and enter the remainder on Line 10. This calculation credits the parent for expenses paid by payroll deduction and establishes the remaining amount of expenses to be included in the periodic obligation.
 11. Subtract the smaller amount on Line 10 from the larger amount on Line 10. Enter the difference on Line 11 in the Column of the parent with the larger amount on Line 10. The parent with the larger amount pays the other parent the difference between the two amounts. The amount on Line 11 is the amount of the presumptive child support or the "Recommended Child Support Order" (RCSO). The support order must include provisions requiring each parent to continue to pay any expenses currently being paid by payroll deduction, and assigning the additional expenses remaining to be paid to one parent or the other. Deviations must be supported by written findings in the support order. The completed Worksheets must be attached to the support order.
- (c) In cases where there are at least three (3) children, and at least two (2) children are in a split parenting situation, and at least one (1) child is in a shared-parenting situation, support shall be calculated as the sum of:
1. The split parenting worksheet (Worksheet "D"), pursuant to subparagraphs (15)(a)-(b) for the children in the split parenting situation; and
 2. A shared parenting worksheet (Worksheet "C") for the number of child in the shared-parenting situation, pursuant to paragraph (13). For the purposes of this calculation only, instead of the one hundred fifty percent (150% or 1.5) multiplier used to determine the shared-parenting basic child support obligation, instead the BCSO shall be multiplied:
 - (i) By thirty-seven and one-half percent (37.5% or 0.375) if there are three (3) children, including the children in split parenting, for whom support is being determined: and
 - (ii) By eighteen and three-quarters percent (18.75% or 0.1875) if there are four (4) or more children, including the children in split parenting, for whom support is being determined.
 - (iii) This calculation allows for the consideration of duplicated expenses for children in shared-parenting situations only and accounts for the economies of scale associated with the children in split parenting.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 42 United States Code § 667; 45 Code of Federal Regulations § 302.56.

1240-2-4-.05 Modification of Child Support Orders.

- (1) In an action to modify the amount of child support that is to be paid, there must be a significant variance found in the amount of the current order and the amount of the order that is being proposed, before the modification may proceed. In comparing orders that were calculated pursuant to the flat percentage model existing prior to the effective date of the income shares model established by this chapter, the proposed order shall be calculated pursuant to this chapter, and for purposes of determining whether a significant variance exists between the proposed order and the current order, shall be compared with the order as it exists pursuant to the flat percentage model.

- (2) For the purposes of defining a significant variance between the guideline amount and the current support order pursuant to T.C.A. §§ 36-5-101 and 103(f), a significant variance is determined as follows:
 - (a) The significant variance shall be seven and one-half percent (7.5%) when the adjusted gross income of the parties and the number of children subject to the support order are within the shaded areas of the CS Schedule that represents support obligations for persons of low income, if the current support order is one hundred dollars (\$100) per month or more, and at least fifteen dollars (\$15) if the current support is less than one hundred dollars (\$100) per month.
 - (b) The significant variance shall be fifteen percent (15%) when the adjusted gross income of the parties and the number of children subject to the support order exceeds the shaded areas of the CS Schedule, if the current support order is one hundred dollars (\$100) per month or more, and at least fifteen dollars (\$15) if the current support is less than one hundred dollars (\$100) per month.
- (3) Upon a petition for adjustment by either party, the tribunal shall increase or decrease the support order as appropriate in accordance with these guidelines unless the significant variance only exists due to a previous decision of the tribunal to deviate from the guidelines and the circumstances that caused the deviation have not changed. If the circumstances that resulted in the deviation have not changed, but there exist other circumstances, such as an increase or decrease in income, that would lead to a significant variance between the amount of the order resulting from the deviation and the proposed order, then modification of the order is permissible.
- (4) For the purposes of this subchapter, the birth or final adoption of a child for whom a parent is legally responsible shall constitute a substantial and material change of circumstances that will enable the tribunal to review the existing order to determine if a modification of that order would result if the child's addition to the parent's legal obligation and the credit for such child calculated pursuant to 1240-2-4-.04(7) would result in a significant variance as defined in this subchapter.
- (5) The need to provide for the child's health care needs in the order, through health insurance or other means, is an adequate basis to initiate an adjustment of an order, regardless of whether an adjustment in the amount of child support is necessary. No significant variance is required to modify provisions for the child's health care needs. In no event shall the eligibility for or receipt of TennCare/Medicaid be considered to meet the need to provide for the child's health care needs in the order.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 42 United States Code § 667; 45 Code of Federal Regulations §§ 302.56, 303.8.

1240-2-4-.06 Retroactive Support.

- (1) Unless the circumstances of T.C.A. § 36-2-311(a)(11), or T.C.A. § 36-5-101(e) regarding the identification of the putative father and establishment of paternity in a paternity action, and/or the whereabouts of the parent and child in question in a paternity, separation, annulment or divorce case have been established by clear and convincing evidence provided to the tribunal demonstrating that a limitation on, and deviation from, the presumption that a retroactive support order should be entered back to the date of the birth of the child or back to the date of separation of the parties is appropriate, then, in cases in which initial support is being set, a judgment must be entered to include an amount of monthly support due up to the date that an order for current support is entered:

- (a) From the date of the child's birth:
 - 1. In paternity cases; or,
 - 2. Where the child has been voluntarily acknowledged by the child's putative father as provided in T.C.A. 24-7-113, or pursuant to the voluntary acknowledgement procedure of any other State or Territory of the United States that comports with the requirements of Title IV -D of the Social Security Act, or, as applicable:
- (b) From the date:
 - 1. Of separation of the parties in a divorce or in an annulment; or,
 - 2. Of abandonment of the child and the remaining spouse by the other parent in such cases.
- (2) Deviations from the presumptions that retroactive support should be awarded back to the date of birth of the child or the date of the separation of the parties shall be supported by written findings in the tribunals' order that include:
 - (a) Justification for deviation from the presumptive amount of child support that would have been paid pursuant to the guidelines;
 - (b) The amount of child support that would have been required under the guidelines if the presumptive amount had not been rebutted; and
 - (c) A written finding by the tribunal that states how, in its determination, application of the guidelines would be unjust or inappropriate in the particular case before the tribunal and how the best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.
- (3) The retroactive support amount shall be calculated based upon the guidelines in effect at the time of the order, including all provisions for credits, using the average income of the obligor over the past two (2) years, unless the tribunal finds that there is adequate evidence to support a longer period for use in the calculation and makes such a finding in its order. The retroactive support amount ordered by the tribunal is presumed to be correct unless rebutted by either party.
- (4) A periodic payment amount shall be included in the support order, in addition to any prospective amount of current support, to reduce the retroactive judgment for support on a monthly basis within a reasonable time.

Authority: T.C.A. §§ 4-5-202; 71-3-132; 36-5-101(e); 42 United States Code § 667; 45 Code of Federal Regulations § 302.56.

1240-2-4-.07 Deviations From the Child Support Guidelines.

- (1) Deviation from the guidelines may be appropriate in other cases when the tribunal finds it is in the best interest of the child including, but not limited to, the circumstances in this paragraph (1), in accordance with the following procedures:
 - (a) Consideration of Income; Requirements for Written Findings for Deviations.

In making its determination regarding a request for deviation pursuant to this chapter, the tribunal shall consider all available income of the parents as defined by this chapter, and shall make a written finding that child support in excess or less than the amount so calculated is, or is not, reasonably necessary to provide for the needs of the minor child or children for whom support is being determined in the case specifically under consideration.

- (b) In cases where the child is in the custody of a relative, the tribunal may consider the resources available to the relative for the care of the child and maintenance of the relatives household or other financial obligations, but in no event shall either parent who has income or the ability to earn income subject to use in calculating child support pursuant to these rules be excused from paying the minimum amount of support set by the CS Schedule.
- (c) In cases where the child is in the legal custody of the Department of Children's Services, the child protection or foster care agency of another State or Territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from the presumptive support award if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent(s), and the parent's need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose. In no event shall either parent who has income subject to use in calculating child support pursuant to these rules be excused from paying the minimum amount of support set by the CS Schedule.
- (d) Any other expenses for the child not addressed in 1240-2-4-.04(10) that are extraordinary may justify increasing the support award if the tribunal finds that equity requires it.
- (e) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation of such costs, taking into consideration the circumstances of the respective parties as well as which parent moved and the reason that the move was made.
- (f) Upon a finding that the parenting time is not being exercised in accordance to the parenting plan, marital dissolution agreement, divorce decree or the written agreement between the parents, the tribunal may consider the actual number of days of parenting time averaged over a calendar year in the calculation of support and adjust the support by increasing or decreasing the award to compensate for the difference in parenting time and additional expense to the primary residential parent attributed to the change in parenting time.
- (g) In instances of extreme economic hardship, such as in cases involving extraordinary medical needs not covered by insurance or other extraordinary special needs for the child of a parent's current family, [child living in the home with the parent for whom the parent is legally responsible] deviation from the guidelines may be considered in order to achieve equity between the parties when the tribunal so finds. In such cases, the tribunal must consider the resources available for meeting such needs, including those available from agencies and other adults.
- (h) Adjusted Net Incomes Exceeding Ten Thousand Dollars (\$10,000) Per Month.
 - 1. "Net" income for purposes of this paragraph, is the parent's adjusted gross income, which is the parent's gross income less pre-existing orders and dependent child credits. If the net income of the parent, that is, monthly gross

income, less pre-existing orders that are being paid, less credits for qualified other children allowed by this chapter, applied pursuant to 1240-2-4-.04 (5-10) exceeds ten thousand dollars (\$10,000.00) per month, then the parent seeking support must prove by a preponderance of the evidence that child support in excess of the amount shown on the CS Schedule [calculated by multiplying by a net income (adjusted gross income for the purposes of this paragraph) of ten thousand dollars (\$10,000.00) per month by the percentages represented by the guidelines, specifically: twelve percent (12%) for one (1) child; fifteen percent (15%) for two (2) children; seventeen percent (17%) for three (3) children; nineteen percent (19%) for four (4) children; and twenty-one percent (21%) for five (5) or more children], is reasonably necessary to provide for the needs of the minor child or children for whom support is being determined in the case specifically under consideration.

2. The parent's entire gross income is entered in Part 1, Line 1 of the Worksheets. Pre-existing order amounts and credits for qualified other children are deducted if applicable, and subtracted from the parent's income. If the remainder exceeds ten thousand dollars (\$10,000.00) per month, enter ten thousand dollars (\$10,000.00) on Line 2 as the parent's adjusted gross income, and complete the remaining calculation as instructed for the Worksheet. If the parent seeking support meets the standard set forth in subparagraph (h)1, the tribunal shall add any additional amounts to the recommended support order of the high income parent.
 3. The recommended child support order under this subparagraph (h) is the amount of support for the child derived from the parent's proportional share of the basic child support obligation as calculated in part 1, plus any additional expenses, as calculated using Worksheets "A", "B", "C" or "D" as required by this chapter.
 3. The tribunal may require that sums paid above the amount obtained by the product of the amount of net income in Part 1 and the appropriate percentages in Part 1 above ten thousand dollars (\$10,000.00) per month be placed in an educational or other trust fund for the benefit of the child and shall make a written finding in the order supporting the basis for such an order.
- (2) Consideration of the Child's Best Interests; Written Findings to Support the Deviation.
- (a) In deviating from the guidelines, primary consideration must be given to the best interest of the child for whom support under these guidelines are being utilized in the case before the tribunal.
 - (b) When ordering a deviation from the presumptive amount of child support established by the guidelines, the tribunal's order shall contain written findings of fact stating:
 1. Justification for deviation from the presumptive amount of child support that would have been paid pursuant to the guidelines;
 2. The amount of child support that would have been required under the guidelines if the presumptive amount had not been rebutted; and
 3. A written finding by the tribunal that states how, in its determination, application of the guidelines could be unjust or inappropriate in the particular case before the tribunal and how the best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

1240-2-4-.08 Appendix A — Child Support Schedule

The Child Support Schedule shall be used to calculate the amount of support for which a parent or parents is obligated to pay for the support of a child pursuant to this chapter.

1240-2-4-.09 Appendix B — Worksheets and Instructions

- (1) Worksheet A — Sole Physical Parenting.
For use when the alternate residential parent spends less than ninety-two (92), or fewer, calendar days per year with the child.
- (2) Instructions for Worksheet A.
- (3) Worksheet B — Alternate Support – Sole Physical Parenting.
For use when the alternate residential parent spends fewer than ninety-two (92) calendar days per year with the child and, using only that parent's income, the child support obligation amount is within the shaded area on the CS Schedule.
- (4) Instructions for Worksheet B.
- (5) Worksheet C — Shared Parenting.
For use when the alternate residential parent spends ninety-two (92) or more calendar days per year with the child.
- (6) Instructions for Worksheet C.
- (7) Worksheet D — Split Parenting.
For use when there are at least two (2) children subject to the tribunal's order, and each parent spends not less than two hundred seventy-four (274) days per calendar year with one of the children.
- (8) Instructions for Worksheet D.
- (9) Credit Worksheet.
For use in calculating credits for a parent's other child for whom the parent is legally obligated to support and is actually supporting, and to record information from pre-existing orders.
- (10) Instructions for Credit Worksheet.

1240-2-4-.08

Appendix A — Child Support Schedule

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
0-950.00	100	100	100	100	100
1000.00	111	112	114	115	116
1050.00	148	150	151	153	155
1100.00	184	186	188	190	192
1150.00	218	221	223	226	228
1200.00	253	256	259	262	265
1250.00	275	291	295	298	301
1300.00	285	327	330	334	337
1350.00	295	362	366	370	374
1400.00	305	397	401	406	410
1450.00	315	432	437	442	446
1500.00	325	459	472	478	483
1550.00	335	473	508	514	519
1600.00	345	487	544	549	555
1650.00	355	500	579	585	592
1700.00	365	514	596	621	628
1750.00	375	528	612	657	664
1800.00	384	542	628	693	701
1850.00	394	555	644	718	737
1900.00	403	568	657	733	774
1950.00	412	580	671	748	810
2000.00	421	592	685	764	840
2050.00	430	604	699	779	857
2100.00	439	616	713	795	874
2150.00	448	628	727	810	891
2200.00	457	641	741	826	908
2250.00	466	653	754	841	925
2300.00	475	665	768	857	942
2350.00	484	677	782	872	959
2400.00	493	689	796	887	976
2450.00	501	701	809	902	992
2500.00	510	712	821	916	1007
2550.00	518	724	834	930	1023
2600.00	527	735	847	945	1039
2650.00	536	747	860	959	1055
2700.00	544	758	873	973	1070
2750.00	553	770	886	987	1086
2800.00	561	781	898	1002	1102
2850.00	569	792	911	1015	1117
2900.00	577	802	922	1028	1130
2950.00	584	812	933	1040	1144
3000.00	592	822	945	1053	1159

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
3050.00	600	833	957	1067	1174
3100.00	608	844	970	1081	1190
3150.00	616	855	982	1095	1205
3200.00	624	866	995	1109	1220
3250.00	632	877	1007	1123	1236
3300.00	640	888	1020	1137	1251
3350.00	648	899	1032	1151	1266
3400.00	656	910	1045	1165	1282
3450.00	664	921	1058	1179	1297
3500.00	672	932	1070	1193	1312
3550.00	680	943	1083	1207	1328
3600.00	688	954	1095	1221	1343
3650.00	695	964	1106	1233	1356
3700.00	702	973	1116	1244	1368
3750.00	709	982	1126	1255	1381
3800.00	715	991	1136	1266	1393
3850.00	722	1000	1145	1277	1405
3900.00	729	1009	1155	1288	1417
3950.00	735	1018	1165	1299	1429
4000.00	742	1027	1175	1310	1441
4050.00	749	1036	1185	1322	1454
4100.00	756	1045	1195	1333	1466
4150.00	762	1054	1205	1344	1478
4200.00	769	1063	1215	1355	1490
4250.00	776	1072	1225	1366	1502
4300.00	779	1076	1228	1370	1507
4350.00	782	1079	1231	1372	1510
4400.00	785	1082	1233	1375	1512
4450.00	788	1085	1235	1377	1515
4500.00	791	1088	1238	1380	1518
4550.00	794	1091	1240	1383	1521
4600.00	797	1094	1242	1385	1524
4650.00	800	1097	1245	1388	1527
4700.00	803	1100	1247	1390	1529
4750.00	806	1104	1249	1393	1532
4800.00	809	1107	1252	1395	1535
4850.00	812	1110	1254	1398	1538
4900.00	815	1113	1256	1401	1541
4950.00	819	1117	1261	1406	1546
5000.00	823	1122	1266	1411	1552
5050.00	826	1126	1270	1417	1558
5100.00	830	1131	1275	1422	1564
5150.00	834	1135	1280	1427	1570

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
5200.00	838	1140	1285	1432	1576
5250.00	841	1145	1290	1438	1582
5300.00	845	1149	1294	1443	1587
5350.00	849	1154	1299	1448	1593
5400.00	853	1158	1304	1454	1599
5450.00	856	1163	1309	1459	1605
5500.00	860	1167	1313	1464	1611
5550.00	864	1172	1318	1470	1617
5600.00	868	1177	1324	1476	1623
5650.00	872	1182	1329	1482	1630
5700.00	876	1187	1334	1488	1636
5750.00	880	1192	1339	1493	1643
5800.00	884	1197	1345	1499	1649
5850.00	888	1201	1350	1505	1656
5900.00	892	1206	1355	1511	1662
5950.00	896	1211	1361	1517	1669
6000.00	900	1216	1366	1523	1675
6050.00	904	1221	1371	1528	1681
6100.00	907	1225	1376	1534	1687
6150.00	911	1230	1381	1540	1694
6200.00	915	1235	1386	1545	1700
6250.00	919	1239	1391	1551	1706
6300.00	923	1244	1396	1557	1712
6350.00	926	1249	1401	1562	1718
6400.00	930	1254	1406	1568	1725
6450.00	934	1258	1411	1573	1731
6500.00	938	1263	1416	1579	1737
6550.00	941	1267	1420	1583	1742
6600.00	942	1268	1421	1584	1743
6650.00	943	1269	1422	1585	1744
6700.00	944	1270	1423	1586	1745
6750.00	945	1271	1424	1587	1746
6800.00	946	1272	1424	1588	1747
6850.00	947	1273	1425	1589	1748
6900.00	948	1274	1426	1590	1749
6950.00	949	1275	1427	1591	1750
7000.00	950	1276	1428	1592	1751
7050.00	951	1277	1429	1593	1752
7100.00	952	1278	1430	1594	1753
7150.00	953	1279	1430	1595	1754
7200.00	954	1280	1431	1596	1755
7250.00	955	1281	1432	1597	1757
7300.00	956	1282	1433	1598	1758

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
7350.00	957	1283	1434	1599	1759
7400.00	958	1284	1435	1600	1760
7450.00	959	1285	1436	1601	1761
7500.00	960	1286	1437	1602	1762
7550.00	961	1288	1438	1603	1763
7600.00	962	1289	1439	1604	1765
7650.00	963	1290	1440	1605	1766
7700.00	964	1291	1441	1606	1767
7750.00	965	1292	1442	1607	1768
7800.00	967	1293	1442	1608	1769
7850.00	969	1297	1446	1613	1774
7900.00	974	1304	1454	1621	1783
7950.00	979	1310	1461	1629	1792
8000.00	984	1317	1469	1637	1801
8050.00	990	1324	1476	1646	1810
8100.00	995	1331	1483	1654	1819
8150.00	1000	1337	1491	1662	1829
8200.00	1005	1344	1498	1671	1838
8250.00	1010	1351	1506	1679	1847
8300.00	1015	1358	1513	1687	1856
8350.00	1020	1364	1521	1695	1865
8400.00	1025	1371	1528	1704	1874
8450.00	1030	1378	1535	1712	1883
8500.00	1035	1385	1543	1720	1892
8550.00	1040	1391	1550	1728	1901
8600.00	1045	1398	1558	1737	1910
8650.00	1050	1405	1565	1745	1920
8700.00	1055	1412	1572	1753	1929
8750.00	1060	1418	1580	1762	1938
8800.00	1065	1425	1587	1770	1947
8850.00	1070	1432	1595	1778	1956
8900.00	1075	1439	1602	1786	1965
8950.00	1080	1445	1610	1795	1974
9000.00	1085	1452	1617	1803	1983
9050.00	1090	1459	1624	1811	1992
9100.00	1094	1464	1629	1817	1998
9150.00	1098	1468	1634	1822	2004
9200.00	1101	1472	1639	1827	2010
9250.00	1105	1477	1643	1832	2016
9300.00	1108	1481	1648	1838	2021
9350.00	1112	1486	1653	1843	2027
9400.00	1115	1490	1657	1848	2033
9450.00	1119	1495	1662	1853	2038

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
9500.00	1122	1499	1667	1858	2044
9550.00	1126	1504	1671	1863	2050
9600.00	1129	1508	1676	1869	2055
9650.00	1133	1513	1681	1874	2061
9700.00	1136	1517	1685	1879	2067
9750.00	1140	1521	1690	1884	2073
9800.00	1143	1526	1694	1889	2078
9850.00	1147	1530	1699	1894	2084
9900.00	1150	1535	1704	1900	2090
9950.00	1154	1539	1708	1905	2095
10000.00	1158	1544	1713	1910	2101
10050.00	1161	1548	1718	1915	2107
10100.00	1165	1553	1722	1920	2112
10150.00	1168	1557	1727	1926	2118
10200.00	1172	1562	1732	1931	2124
10250.00	1175	1566	1736	1936	2130
10300.00	1179	1570	1741	1941	2135
10350.00	1182	1575	1746	1946	2141
10400.00	1186	1579	1750	1951	2147
10450.00	1189	1584	1755	1957	2152
10500.00	1193	1588	1759	1962	2158
10550.00	1196	1593	1764	1967	2164
10600.00	1200	1597	1769	1972	2169
10650.00	1203	1602	1773	1977	2175
10700.00	1207	1606	1778	1983	2181
10750.00	1210	1610	1783	1988	2187
10800.00	1214	1615	1787	1993	2192
10850.00	1217	1619	1792	1998	2198
10900.00	1221	1624	1797	2003	2204
10950.00	1224	1628	1801	2008	2209
11000.00	1227	1632	1805	2013	2214
11050.00	1230	1636	1809	2018	2219
11100.00	1233	1639	1814	2022	2225
11150.00	1236	1643	1818	2027	2230
11200.00	1239	1647	1822	2032	2235
11250.00	1242	1651	1826	2037	2240
11300.00	1245	1655	1831	2041	2245
11350.00	1248	1659	1835	2046	2251
11400.00	1251	1663	1839	2051	2256
11450.00	1254	1667	1844	2056	2261
11500.00	1257	1671	1848	2060	2266
11550.00	1260	1674	1852	2065	2272
11600.00	1263	1678	1856	2070	2277

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
11650.00	1266	1682	1861	2075	2282
11700.00	1269	1686	1865	2079	2287
11750.00	1272	1690	1869	2084	2292
11800.00	1275	1694	1873	2089	2298
11850.00	1278	1698	1878	2094	2303
11900.00	1281	1702	1882	2098	2308
11950.00	1284	1706	1886	2103	2313
12000.00	1287	1709	1890	2108	2319
12050.00	1289	1713	1895	2113	2324
12100.00	1292	1717	1899	2117	2329
12150.00	1295	1721	1903	2122	2334
12200.00	1298	1725	1907	2127	2340
12250.00	1301	1729	1912	2132	2345
12300.00	1304	1733	1916	2136	2350
12350.00	1307	1737	1920	2141	2355
12400.00	1310	1741	1925	2146	2360
12450.00	1313	1744	1929	2151	2366
12500.00	1316	1748	1933	2155	2371
12550.00	1319	1752	1937	2160	2376
12600.00	1322	1756	1942	2165	2381
12650.00	1325	1760	1946	2170	2387
12700.00	1328	1764	1950	2174	2391
12750.00	1331	1767	1954	2178	2396
12800.00	1334	1771	1958	2183	2401
12850.00	1336	1774	1962	2187	2406
12900.00	1339	1778	1966	2192	2411
12950.00	1342	1782	1970	2196	2416
13000.00	1345	1785	1974	2201	2421
13050.00	1347	1789	1978	2205	2425
13100.00	1350	1793	1982	2209	2430
13150.00	1353	1796	1985	2214	2435
13200.00	1356	1800	1989	2218	2440
13250.00	1358	1803	1993	2223	2445
13300.00	1361	1807	1997	2227	2450
13350.00	1364	1811	2001	2231	2455
13400.00	1367	1814	2005	2236	2459
13450.00	1370	1818	2009	2240	2464
13500.00	1372	1821	2013	2245	2469
13550.00	1375	1825	2017	2249	2474
13600.00	1378	1829	2021	2254	2479
13650.00	1381	1832	2025	2258	2484
13700.00	1383	1836	2029	2262	2489
13750.00	1386	1839	2033	2267	2493

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
13800.00	1388	1842	2036	2270	2497
13850.00	1391	1845	2038	2273	2500
13900.00	1393	1848	2041	2276	2503
13950.00	1395	1850	2044	2279	2506
14000.00	1398	1853	2046	2282	2510
14050.00	1400	1856	2049	2285	2513
14100.00	1402	1858	2052	2288	2516
14150.00	1405	1861	2054	2291	2520
14200.00	1407	1864	2057	2294	2523
14250.00	1409	1867	2060	2297	2526
14300.00	1411	1869	2062	2300	2529
14350.00	1414	1872	2065	2303	2533
14400.00	1416	1875	2068	2306	2536
14450.00	1418	1877	2070	2309	2539
14500.00	1421	1880	2073	2312	2543
14550.00	1423	1883	2076	2315	2546
14600.00	1425	1885	2078	2317	2549
14650.00	1428	1888	2081	2320	2553
14700.00	1430	1891	2084	2323	2556
14750.00	1432	1894	2087	2326	2559
14800.00	1434	1896	2089	2329	2562
14850.00	1437	1899	2092	2332	2566
14900.00	1439	1902	2095	2335	2569
14950.00	1441	1904	2097	2338	2572
15000.00	1444	1907	2100	2341	2576
15050.00	1446	1910	2103	2344	2579
15100.00	1448	1913	2105	2347	2582
15150.00	1451	1915	2108	2350	2585
15200.00	1453	1918	2111	2353	2589
15250.00	1455	1921	2113	2356	2592
15300.00	1457	1923	2116	2359	2595
15350.00	1460	1926	2119	2362	2599
15400.00	1462	1929	2121	2365	2602
15450.00	1464	1932	2124	2368	2605
15500.00	1467	1934	2127	2371	2609
15550.00	1469	1937	2130	2374	2612
15600.00	1471	1940	2132	2377	2615
15650.00	1474	1942	2135	2380	2618
15700.00	1476	1945	2138	2383	2622
15750.00	1478	1948	2140	2386	2625
15800.00	1480	1950	2143	2389	2628
15850.00	1483	1953	2146	2392	2632
15900.00	1485	1956	2148	2395	2635

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
15950.00	1487	1959	2151	2398	2638
16000.00	1490	1961	2154	2401	2641
16050.00	1492	1964	2156	2404	2645
16100.00	1494	1967	2159	2407	2648
16150.00	1497	1969	2162	2410	2651
16200.00	1499	1972	2164	2413	2655
16250.00	1501	1975	2167	2416	2658
16300.00	1503	1978	2170	2419	2661
16350.00	1506	1980	2172	2422	2665
16400.00	1508	1983	2175	2425	2668
16450.00	1510	1986	2178	2428	2671
16500.00	1513	1988	2181	2431	2674
16550.00	1515	1991	2183	2434	2678
16600.00	1517	1994	2186	2437	2681
16650.00	1520	1997	2189	2440	2684
16700.00	1522	1999	2191	2443	2688
16750.00	1524	2002	2194	2446	2691
16800.00	1526	2005	2197	2449	2694
16850.00	1529	2007	2199	2452	2697
16900.00	1531	2010	2202	2455	2701
16950.00	1533	2013	2205	2458	2704
17000.00	1536	2015	2207	2461	2707
17050.00	1538	2018	2210	2464	2711
17100.00	1540	2021	2213	2467	2714
17150.00	1543	2024	2215	2470	2717
17200.00	1545	2026	2218	2473	2721
17250.00	1547	2029	2221	2476	2724
17300.00	1550	2032	2223	2479	2727
17350.00	1552	2034	2226	2482	2730
17400.00	1554	2037	2229	2485	2734
17450.00	1556	2040	2232	2488	2737
17500.00	1559	2043	2234	2491	2740
17550.00	1561	2045	2237	2494	2744
17600.00	1563	2048	2240	2497	2747
17650.00	1566	2051	2242	2500	2750
17700.00	1568	2053	2245	2503	2753
17750.00	1570	2056	2248	2506	2757
17800.00	1573	2059	2250	2509	2760
17850.00	1575	2062	2253	2512	2763
17900.00	1577	2064	2256	2515	2767
17950.00	1579	2067	2258	2518	2770
18000.00	1582	2070	2261	2521	2773
18050.00	1584	2072	2264	2524	2777

Tennessee Schedule of Basic Child Support Obligations					
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children
18100.00	1586	2075	2266	2527	2780
18150.00	1589	2078	2269	2530	2783
18200.00	1591	2081	2272	2533	2786
18250.00	1593	2083	2275	2536	2790
18300.00	1596	2086	2277	2539	2793
18350.00	1598	2089	2280	2542	2796
18400.00	1600	2091	2283	2545	2800
18450.00	1602	2094	2285	2548	2803
18500.00	1605	2097	2288	2551	2806
18550.00	1607	2099	2291	2554	2809
18600.00	1609	2102	2293	2557	2813
18650.00	1612	2105	2296	2560	2816
18700.00	1614	2108	2299	2563	2819
18750.00	1616	2110	2301	2566	2823
18800.00	1619	2113	2304	2569	2826
18850.00	1621	2116	2307	2572	2829
18900.00	1623	2118	2309	2575	2833
18950.00	1625	2121	2312	2578	2836
19000.00	1628	2124	2315	2581	2839
19050.00	1630	2127	2318	2584	2842
19100.00	1633	2130	2321	2588	2847
19150.00	1637	2134	2324	2592	2851
19200.00	1640	2138	2328	2596	2855
19250.00	1643	2141	2331	2600	2859
19300.00	1646	2145	2335	2603	2864
19350.00	1650	2149	2338	2607	2868
19400.00	1653	2152	2342	2611	2872
19450.00	1656	2156	2345	2615	2877
19500.00	1660	2160	2349	2619	2881
19550.00	1663	2163	2352	2623	2885
19600.00	1666	2167	2356	2627	2889
19650.00	1669	2171	2359	2631	2894
19700.00	1673	2175	2363	2634	2898
19750.00	1676	2178	2366	2638	2902
19800.00	1679	2182	2370	2642	2906
19850.00	1683	2186	2373	2646	2911
19900.00	1686	2189	2377	2650	2915
19950.00	1689	2193	2380	2654	2919
20000.00	1692	2197	2384	2658	2923

Worksheets and Instructions

1240-2-4-.09 Appendix B — Sole Physical Parenting — Worksheet "A":

Name of Primary Residential Parent: _____			
Name of Alternate Residential Parent: _____			
TCSES case # _____		DOCKET # _____	

Children	Date of Birth	Children	Date of Birth

PART I. BASIC OBLIGATION - Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.		COLUMN 1 Primary Residential Parent	COLUMN 2 Alternate Residential Parent	COLUMN 3 Combined
1. MONTHLY GROSS INCOME [Rule 1240-2-4-.04]		\$	\$	\$
a. Minus pre-existing child support orders [Rule 1240-2-4-.04(6)(a)] List orders on Credit Worksheet.		-	-	-
b. Adjustment for additional children not subject to a pre-existing support order [Rule 1240-2-4-.04(7)](Use Credit Worksheet) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Primary Residential Parent # of qualified children in PRP home _____ not in home _____ </div> <div style="width: 45%;"> Alternate Residential Parent # of qualified children in ARP home _____ not in home _____ </div> </div>		In Home	-	-
		Not in Home	-	-
2. MONTHLY ADJUSTED GROSS INCOME (MAGI)		\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (PI) (Each parent's income from Line 2 divided by Combined monthly adjusted gross income, Column 3, Line 2)		%	%	100%
4. BASIC CHILD SUPPORT OBLIGATION (BCSO) [Use Line 2, Column 3, combined adjusted gross income, to find amount of support from CS Schedule both parents are obligated to pay.]		\$	\$	\$
5. EACH PARENT'S SHARE OF THE BASIC CHILD SUPPORT OBLIGATION (Line 3 x Line 4 for each parent)		\$	\$	\$
PART II. ADJUSTMENTS FOR ADDITIONAL EXPENSES (Use monthly average for expenses paid or to be paid, directly or by payroll deduction)				
6a. Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)]		\$	\$	\$
6b. Uninsured Medical Expenses [Rule 1240-2-4-.04(10)(c)]		\$	\$	\$
6c. Work-related Child Care [Rule 1240-2-4-.04(10)(d)]		\$	\$	\$
6d. Education Expenses [Rule 1240-2-4-.04(10)(e)]		\$	\$	\$
6e. Other (specify): _____		\$	\$	\$
6f. Total Additional Expenses (For each Column, add Line 6a, 6b, 6c, 6d and 6e, put each parent's total in the parent's Column and the combined total in the 3 rd Column)		\$	\$	\$
7. Each parent's share of additional expenses (each parent's Line 3 x Line 6f, Column 3)		\$	\$	\$
8. ADJUSTED SUPPORT OBLIGATION – BCSO plus share of additional expenses (Each parent's Line 5 plus Line 7)		\$	\$	\$
9. Amount of additional expenses paid by parent's payroll deduction (such as health insurance premium or child care expense) This credits the parent for expenses paid by payroll deduction, and sets out the amount to be included in the periodic obligation.		\$	\$	\$
10. Subtract Line 9 from Line 8 and enter remainder.		\$	\$	\$
PART III. RECOMMENDED CHILD SUPPORT ORDER. Deviations must be supported by written findings in Child Support Order.				
11. PRESUMPTIVE CHILD SUPPORT ORDER (Enter ARP's Line 10. Leave primary residential parent Column blank.) The parents will continue payroll deductions. Remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File Worksheet with Child Support Order. This amount is the RCSO.		\$	\$	\$
Comments, calculations, or rebuttals to schedule.				
Prepared By: _____			Date: _____	

1240-2-4-.09- Appendix B-Instructions for Worksheet "A": Sole Physical Parenting.

Use Worksheet "A" if the number of days per calendar year the child spends with the alternate residential parent is less than ninety-two (92). This Worksheet, Instructions for Worksheets, and Child Support schedule are governed by the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions or CS schedule conflicts in any way with the language in the Guidelines, the language of the Guidelines is controlling.

Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.

Enter the names of both parents, the TCSES case number, if any, the docket number, the names and dates of birth of the children before the court for support to be determined.

Part I. Basic Obligation

Line 1 Monthly Gross Income [Rule 1240-2-4-.04]

Enter each parent's monthly gross income in Columns 1 and 2. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

Line 1a Pre-existing Child Support Orders [Rule 1240-2-4-.04(6)(a)]

If the tribunal finds an adjustment to the parent's income for a pre-existing child support order is appropriate, enter the amount of support actually paid up to monthly order amount by either parent for children in another case with a pre-existing order in Columns 1 and 2. Do not enter any amounts paid for arrears. A pre-existing order is an order with an original date that is earlier than the date of the initial order for the case immediately before the court regardless of the age of any child in any of the cases. List the pre-existing orders on the Credit Worksheet.

Line 1b Additional Children not Subject to a Pre-existing Order [Rule 1240-2-4-.04 (7)]

Either parent may receive a credit against his or her gross income for children not subject to a pre-existing order if the tribunal finds that such a credit is appropriate.

For each parent, in the spaces indicated on Line 1b, enter the number of each parent's other children for whom that parent is legally responsible and actually supporting. Do not include children in the case that is currently before the court, children covered by a pre-existing order, or stepchildren. Enter the number of qualified children living in the parent's home and the number of qualified children not living in the parent's home.

For qualified children living in the parent's home, a credit entered in Columns 1 and 2 equal to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations for the number of children for whom the credit is sought may be considered.

For qualified children not living in the parent's home, the parent must provide documented proof of monetary payments for support of these children paid consistently over a reasonable and extended period of time, but not less than twelve (12) months. Documented monetary support can include evidence of payment under a subsequent

support order to the qualified child being considered. A credit equal to the actual monthly average support up to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations, for the number of children for whom the credit is sought may be considered. The credit may not exceed the average of the actual support or seventy-five percent (75%) of the theoretical order whichever is less and is entered in Columns 1 and 2.

Enter in Columns 1 and 2 the credit amount for children in the home and children not in the home on Line 1b of the worksheet. All of the parent's qualified children should be entered (one time for each child) in one of the categories on Line 1a or Line 1b.

Line 2 Monthly Adjusted Gross Income (MAGI).

For each parent, calculate the amounts by subtracting the amounts, if any, on Lines 1a and 1b from Line 1 to arrive at monthly adjusted gross incomes. Enter each parent's adjusted gross income in the appropriate Column of Line 2. Add the parents' monthly adjusted gross incomes together to arrive at the combined monthly adjusted gross income. Enter the combined adjusted gross income in Column 3 on Line 2.

Line 3 Percentage Share of Income (PI).

Determine each parent's percentage share (PI) of the combined income by dividing each parent's Line 2 by the combined figure on Line 2, Column 3 and enter in Columns 1 and 2. The sum must equal one hundred percent (100%).

Line 4 Basic Child Support Obligation [Rule 1240-2-4-.04(9)].

Using the combined monthly adjusted gross income from Column 3, Line 2, and the number of children for whom support is sought, look up the basic obligation in the CS Schedule found in Rule 1240-2-4-.08 Appendix A and enter on Line 4 in the 3rd Column.

Line 5 Parent's Share of BCSO

Multiply each parent's PI Line 3 times Line 4 to determine the parental share of the BCSO and enter in Columns 1 and 2.

Part II. Adjustments for Additional Expenses.

These Lines contain both expenses regularly deducted from the parent's payroll and any directly paid expenses. If expenses are not incurred regularly, average the expense over a twelve month period and enter the average amount.

Line 6a Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)].

Enter on Line 6a in the amount that is, or will be, paid by a parent for health insurance for the children for whom support is being determined in Columns 1 and 2. Payments that are made by a parent's employer for health insurance and not deducted from the parent's wages are not included. Only the portion of the health insurance premium actually attributable to the children for whom support is being determined and paid or to be paid by the parent is included. If coverage is also applicable to other person, and the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium should be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the

subject of this action and are covered by the policy. This amount is then entered as an additional expense, [Children's Portion of Health Insurance Premium], on the Worksheet.

$$\begin{array}{ccccc} \$ & + & = \$ & \times & = \\ \text{Total} & & \text{Number of} & & \text{Child's Portion of} \\ \text{Premium} & & \text{Persons Covered} & & \text{Cost of Health} \\ & & \text{by the Policy} & & \text{Insurance} \\ & & & & \text{Premium} \\ & & & & \text{of this Order} \end{array}$$

Line 6b Medical Expenses [Rule 1240-2-4-.04(10)(c)].

Enter in Line 6b the amount, if any, of uninsured medical expenses paid directly by either parent in Columns 1 and 2. Uninsured medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured chronic health problem, to the extent such costs are not covered by insurance.

Line 6c Child Care Costs [Rule 1240-2-4-.04(10)(d)].

Enter on Line 6c the amount of any work-related child care costs paid directly by a parent for the care of the child for whom support is being determined in Columns 1 and 2. These include work-related child care expenses that would be appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.

Line 6d Education Expenses [Rule 1240-2-4-.04(10)(e)].

At the discretion of the tribunal, enter on Line 6d the amount of any education expenses paid directly by a parent in Columns 1 and 2. Education expenses may include, but are not limited to, public school fees, the cost of tutoring sessions, special or private elementary and secondary schooling to meet the particular educational needs of a child, camps, lessons, travel and other activities intended to enhance the athletic, social or cultural development of a child.

An order may include the cost of tuition, room and board, books, fees, and other reasonable and necessary expenses. In determining the amount of these expenses, scholarships, grants, stipends and other cost-reducing programs available to the child should be considered.

Line 6e Other: Specify: Enter on Line 6e other additional expenses not listed above, such as for special needs of the child.

Line 6f Total Adjustments For Additional Expenses.

Add Lines 6a through 6e for each parent in Columns 1 and 2. Add the total adjustments for additional expenses of both parents together to arrive at the combined figure which is entered in Column 3.

Line 7 Each Parent's Share of Additional Expenses.

Multiply each parent's Line 3 (PI) times Line 6f, Column 3 to determine each parent's share of the additional expenses and enter in Columns 1 and 2.

Line 8 Adjusted Support Obligation.

Add each parent's Line 5 plus each parent's Line 7 to determine the total adjusted support obligation and enter in Columns 1 and 2.

Line 9 Additional Expenses Adjustment.

Enter the amount of each parent's additional expenses, paid by regular payroll deductions such as health insurance premium from each parent's Line 6f and in Columns 1 and 2 on Line 9.

Line 10 Subtract Line 9 from Line 8 and enter the remainder on the Worksheet in Columns 1 and 2. This calculation credits the parent for additional expenses paid by payroll deduction and sets forth the amount of remaining expenses to be paid as part of the periodic obligation.

Part III. Recommended Support Order.

Deviations must be supported by written findings in the child support order.

Line 11 Presumptive Support Order.

Enter the amount from Line 10 for the alternate residential parent only. Leave the primary residential parent Column blank. This amount is the presumptive child support order or the recommended child support order (RCSO) to be paid in addition to what the parent is paying through his/her employment, such as health insurance. The remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File all Worksheets with the child support order.

The low income adjustment is only applicable if Worksheet B is used. It is not to be used in Worksheet A, C, or D.

1240-2-4-.09 Appendix "B" — Sole Physical Parenting with Alternate Support Adjustment - Worksheet "B"

Name of Primary Residential Parent: _____			
Name of Alternate Residential Parent: _____			
TCSES case #: _____		DOCKET # _____	
Children	Date of Birth	Children	Date of Birth
PART I. BASIC OBLIGATION - Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.		COLUMN 1 Primary Residential Parent	COLUMN 2 Alternate Residential Parent
1. MONTHLY GROSS INCOME [Rule 1240-2-4-.04]		\$	\$
a. Minus pre-existing child support orders [Rule 1240-2-4-.04(6)(a)] List orders on Credit Worksheet.		-	-
b. Adjustment for additional children not subject to a pre-existing support order [Rule 1240-2-4-.04(7)](Use Credit Worksheet)			
Primary Residential Parent # of qualified children in PRP home _____ not in home _____	Alternate Residential Parent # of qualified children in ARP home _____ not in home _____	In Home -	-
		Not in Home -	-
2. MONTHLY ADJUSTED GROSS INCOME (MAGI)		\$	\$
3. PERCENTAGE SHARE OF INCOME (PI) (Each parent's income from Line 2 divided by Combined monthly adjusted gross income, Column 3 Line 2)		%	%
4. BASIC CHILD SUPPORT OBLIGATION (BCSO) [Use Line 2, Column 3, combined adjusted gross income, to find amount of support from schedule both parents are obligated to pay.]			\$
5. EACH PARENT'S SHARE OF THE BASIC CHILD SUPPORT OBLIGATION (Line 3 x Line 4 for each parent)		\$	\$
PART II. ALTERNATE SUPPORT ADJUSTMENT (This section should only be completed if the alternate residential parent's adjusted gross income considered separately results in a support obligation in the shaded area of the CS Schedule.)			
6. Alternate residential parent's monthly adjusted gross income (from Line 2)			\$
7. Basic Obligation (Use only the alternate residential parent's income in Line 2 to find the amount from the Schedule for the number of children for whom support is being determined. Assume that the primary residential parent's income is \$0 for this calculation only.)			\$
8. ADJUSTED ALTERNATE RESIDENTIAL PARENT'S SHARE OF THE BASIC CHILD SUPPORT OBLIGATION (Enter the smaller amount from Line 5 or Line 7.)			\$
PART III. ADJUSTMENTS FOR ADDITIONAL EXPENSES (Use monthly average for expenses paid or to be paid, directly or by payroll deduction)			
9a. Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)]		\$	\$
9b. Medical Expenses [Rule 1240-2-4-.04(10)(c)]		\$	\$
9c. Work-related Child Care [Rule 1240-2-4-.04(10)(d)]		\$	\$
9d. Education Expenses [Rule 1240-2-4-.04(10)(e)]		\$	\$
9e. Other (specify): _____		\$	\$
9f. Total Additional Expenses (For each Column, add 9a, 9b, 9c, 9d, and 9e, put each parent's total in the parent's Column and the combined total in the 3 rd Column.)		\$	\$
10. Each parent's share of additional expenses (each parent's Line 3 x Line 9f, Column 3)		\$	\$
11. ADJUSTED SUPPORT OBLIGATION - BCSO plus share of additional expenses (PRP's Line 10 + Line 5) (ARP's Line 10 + Line 8)		\$	\$
12. Amount of additional expenses paid by parent's payroll deduction (such as health insurance premium or child care expense) This credits the parent for expenses paid by payroll deduction, and sets out the amount to be included in the periodic obligation.		\$	\$
13. Subtract Line 12 from Line 11 and enter remainder.		\$	\$
PART IV. RECOMMENDED SUPPORT ORDER Deviations must be supported by written findings in Child Support Order.			
14. PRESUMPTIVE SUPPORT OBLIGATION. Enter APR's Line 13. The parents will continue payroll deductions. Remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File Worksheet with Child Support Order. This amount is the RCSO.			\$
Comments, calculations, or rebuttals to schedule.			
Prepared By: _____			Date: _____

1240-2-4-.09-Appendix B: Instructions for Worksheet "B": Sole Physical Parenting with Alternate Support Adjustment

Use Worksheet B if the number of days per calendar year the child spends with the Alternate Residential Parent is less than ninety-two (92), and the Alternate Residential Parent's monthly adjusted gross income considered alone for the number of children for whom support is being determined results in a BCSO that falls within the shaded area of the Schedule. If the Alternate Residential Parent's MAGI does not result in a BCSO in the shaded area of the CS Schedule, do not use this Worksheet. Use Worksheet A, Sole Physical Parenting, instead.

This Worksheet, Instructions for Worksheets, and Child Support schedule are governed by the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions or Schedule conflicts in any way with the language in the Guidelines, the language of the Guidelines is controlling.

Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.

Enter the names of both parents, the TCSES case number, if any, the docket number, the names and dates of birth of the children before the court for support to be determined.

Part I. Basic Obligation.

Line 1 Monthly Gross Income [Rule 1240-2-4-.04].

Enter each parent's monthly gross income in Columns 1 and 2. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

Line 1a Pre-existing Child Support Orders [Rule 1240-2-4-.04(6)(a)].

If the tribunal finds an adjustment to the parent's income for a pre-existing child support order is appropriate, enter the amount of support actually paid up to the monthly order amount by either parent for children in another case with a pre-existing order in Columns 1 and 2. Do not enter any amounts paid for arrears. A pre-existing order is an order with an original date that is earlier than the date of the initial order for the case immediately before the court regardless of the age of any child in any of the cases. List pre-existing orders on the Credit Worksheet.

Line 1b Additional Children not Subject to a Pre-existing Order [Rule 1240-2-4.04(7)].

Either parent may receive a credit against his or her gross income for children not subject to a pre-existing order if the tribunal finds that such a credit is appropriate.

For each parent, in the spaces indicated on Line 1b, enter the number of each parent's other children for whom that parent is legally responsible and actually supporting. Do not include children in the case that is currently before the court, children covered by a pre-existing order, or stepchildren. Enter the number of qualified children living in the parent's home and the number of qualified children not living in the parent's home.

For qualified children living in the parent's home, a credit entered in Columns 1 and 2 equal to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations for the number of children for whom the credit is sought may be considered.

For qualified children not living in the parent's home, the parent must provide documented proof of monetary payments for support of these children paid consistently over a reasonable and extended period of time, but not less than twelve (12) months. Documented monetary support can include evidence of payment under a subsequent support order to the qualified children being considered. A credit equal to the actual monthly average support up to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations, for the number of children for whom the credit is sought may be considered. The credit may not exceed the average of the actual support or seventy-five percent 75% of the theoretical order whichever is less.

Enter in Columns 1 and 2 the credit amount for children in the home and children not in the home on Line 1b of the worksheet. All of the parent's qualified children should be entered (one time for each child) in one of the categories on Line 1a or Line 1b.

Line 2 Monthly Adjusted Gross Income (MAGI).

For each parent, calculate by subtracting the amounts, if any, on Lines 1a and 1b from Line 1 to arrive at monthly adjusted gross incomes. Enter each parent's adjusted gross income in the appropriate Column of Line 2. Add the parents' monthly adjusted gross incomes together to arrive at the combined monthly adjusted gross income. Enter the combined adjusted gross income in Column 3 on Line 2.

Line 3 Percentage Share of Income. (PI)

Determine each parent's percentage share (PI) of the combined income by dividing each parent's Line 2 by the combined figure on Line 2, Column 3 and enter in Columns 1 and 2. The sum must equal one hundred percent (100%).

Line 4 Basic Child Support Obligation [Rule 1240-2-4-.04(9)].

Using the combined monthly adjusted gross income from Column 3, Line 2, and the number of children for whom support is sought, look up the basic obligation in the Schedule of Basic Child Support Obligations found in Rule 1240-2-4-.08, Appendix A and enter on Line 4 in the 3rd Column.

Line 5 Parent's Share of BSCO.

Multiply each parent's PI on Line 3 times Line 4 to arrive at each parent's percentage share of the BCSO and enter in Columns 1 and 2.

Part II. Alternate Support Adjustment.

This section should only be completed if the alternate residential parent's adjusted gross income, considered separately, results in a support obligation in the shaded area of the CS schedule for the number of children being considered for support in this case

Line 6 Alternate Residential Parent's Adjusted Gross Income.

Enter in Column 2 the alternate residential parent's monthly adjusted gross income from Line 2.

Line 7 Basic Obligation.

Using only the alternate residential parent's monthly adjusted gross income from Line 6, find the amount from the CS Schedule for the number of children for whom support is being determined. Assume that the primary residential parent's monthly adjusted gross income is zero (\$0) for the purposes of this calculation only. If the basic child support obligation is in the shaded area of the CS schedule, the ARP is eligible for this adjusted support amount.

Line 8 Adjusted Alternate Residential Parent's Share of Basic Child Support Obligation.

Enter on Line 8 the smaller amount from Line 5 or Line 7 to arrive at the adjusted basic child support obligation for the alternate residential parent.

Part III. Adjustments For Additional Expenses.

These lines contain both expenses regularly deducted from the parent's payroll and any directly paid expenses. If expenses are not incurred regularly, average the expense over a twelve month period and enter the average amount.

Line 9a Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)].

Enter on Line 9a in Columns 1 and 2 the amount that is, or will be, paid by a parent for health insurance for the children for whom support is being determined. Payments that are made by a parent's employer for health insurance and not deducted from the parent's wages are not included. Only the health insurance premium actually attributable to the children for whom support is being determined and paid or to be paid by the parent is included. If coverage is also applicable to other persons, and the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium should be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy. This amount is then entered as an additional expense, [Children's Portion of Health Insurance Premium], on the Worksheet.

\$	+	= \$	X	=	
Total		Number of	Per Person	Number of	Child's Portion
Premium		Persons Covered	Cost	Children who	of Cost of
		by the Policy		are the Subject	Health
				of this Order	Insurance
					Premium

Line 9b Medical Expenses [Rule 1240-2-4-.04(10)(c)].

Enter the amount, if any, of uninsured medical expenses paid directly by either parent in Columns 1 and 2. Uninsured medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured chronic health problem, to the extent such costs are not covered by insurance.

- Line 9c Child Care Costs [Rule 1240-2-4-.04(10)(d)].
- Enter on Line 9c the amount of any work-related child care costs paid directly by a parent for the care of the child for whom support is being determined in Columns 1 and 2. These include work-related child care expenses that would be appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.
- Line 9d Education Expenses [Rule 1240-2-4-.04(10)(e)].
- At the discretion of the tribunal, enter the amount of any education expenses paid directly by a parent in Columns 1 and 2. Education expenses may include, but are not limited to, public school fees, the cost of tutoring sessions, special or private elementary and secondary schooling to meet the particular educational needs of a child, camps, lessons, travel and other activities intended to enhance the athletic, social or cultural development of a child. An order may include the cost of tuition, room and board, books, fees, and other reasonable and necessary expenses. In determining the amount of these expenses, scholarships, grants, stipends and other cost-reducing programs available to the child should be considered.
- Line 9e Other: Specify: Enter on Line 9e other additional expenses not listed above, such as for special needs of the child.
- Line 9f Total Adjustments for Additional Expenses.
- Add Lines 9a through 9e for each parent. Add the total adjustments for additional expenses of both parents together to arrive at the combined figure which is entered in Column 3.
- Line 10 Each Parent's Share of Additional Expenses.
- Multiply each parent's Line 3 (PI) times Line 9f, Column 3 to determine each parent's share of the additional expenses and enter in Columns 1 and 2.
- Line 11 Adjusted Support Obligation.
- Add the ARP's alternate support amount from Line 8 plus ARP's share of the additional expenses from Line 10 and enter total in ARP's Column in Line 11. Add PRP's BCSO from Line 5 plus PRP's share of additional expenses from Line 10 and enter total in PRP's Column on Line 11.
- Line 12 Additional Expenses Adjustment.
- Enter the amount of each parent's additional expenses paid by regular payroll deduction, such as health insurance premium or child care expenses) from each parent's line 9a in Columns 1 and 2 on Line 12. This calculation credits the parent for expenses paid by payroll deduction and sets forth the amount of remaining expenses to be paid as part of the periodic obligation.
- Line 13 Subtract Line 12 from Line 11 and enter remainder on Line 13 in Columns 1 and 2. The remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File all Worksheets with Child Support Order.
- Part IV. Presumptive Support Amount.

Deviations must be supported by written findings in the child support order.

Line 14

Presumptive Support Order.

Enter the amount from Line 13 for the alternate residential parent only. Leave the primary residential parent Column blank. This amount is the presumptive child support order recommended child support order (RCSO) to be paid in addition to what the parent is paying through his/her employment, such as health insurance. The remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File all Worksheets with child support order.

In no case shall the shared parenting order result in a support obligation that is greater than a sole physical parenting calculation with the same parents and child assuming that the parent ordered to pay child support in the Worksheet A calculation is the alternate residential parent in Worksheet A. Further, the low-income adjustment is only applicable if Worksheet B is used. It is not to be used in Worksheet A, C, or D.

1240-2-4-.09 Appendix "B" — Shared Parenting- Worksheet "C"

Name of Primary Residential Parent: _____			
Name of Alternate Residential Parent: _____			
TCSSES case # _____		DOCKET # _____	
Children	Date of Birth	Children	Date of Birth

PART I. BASIC OBLIGATION - Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.		COLUMN 1 Mother	COLUMN 2 Father	COLUMN 3 Combined
1. MONTHLY GROSS INCOME [Rule 1240-2-4-.04]		\$	\$	\$
a. Minus pre-existing child support orders [Rule 1240-2-4-.04(6)(a)] List orders on Credit Worksheet		-	-	-
b. Adjustment for additional children not subject to a pre-existing Support order [Rule 1240-2-4-.07] (Use Credit Worksheet) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 4 Primary Residential Parent # of qualified children in PRP home _____ not in home _____ </div> <div style="width: 45%;"> Alternate Residential Parent # of qualified children in ARP home _____ not in home _____ </div> </div>		In Home - Not in Home -	- -	\$
2. MONTHLY ADJUSTED GROSS INCOME (MAGI)		\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (PI) (Each parent's income from Line 2 divided by Combined monthly adjusted gross income, Column 3, Line 2)		%	%	100%
4. BASIC CHILD SUPPORT OBLIGATION (BCSO) [Use Line 2, Column 3, combined adjusted gross income, to find amount of support from schedule both parents are obligated to pay.]		\$	\$	\$

PART II. SHARED PARENTING ADJUSTMENT				
5. Shared Parenting Basic Adjustment (Line 4 x 1.5)		\$	\$	\$
6. Each Parent's Pro Rata Share of BCSO (Line 5, Column 3 x each parent's Line 3)		\$	\$	\$
7. Days Each Parent has with Child (must total 365)		365	365	365
8. Percentage of Days with Each Parent (each parent's Line 7 divided by 365)		%	%	100%
9. Support Amount Retained for Additional Parenting Time (each parent's Line 6 x each parent's Line 8)		\$	\$	\$
10. EACH PARENT'S SHARE OF THE BASIC CHILD SUPPORT OBLIGATION (each parent's Line 6 minus each parent's Line 9)		\$	\$	\$

PART III. ADJUSTMENT FOR ADDITIONAL EXPENSES (Use monthly average for expenses paid or to be paid, directly or by payroll deduction)				
11a. Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)]		\$	\$	\$
11b. Medical Expenses [Rule 1240-2-4-.04(10)(c)]		\$	\$	\$
11c. Work-related Child Care [Rule 1240-2-4-.04(10)(d)]		\$	\$	\$
11d. Education Expenses [Rule 1240-2-4-.04(10)(e)]		\$	\$	\$
11e. Other (specify):		\$	\$	\$
11f. Total Adjustments (For each Column, add Line 11a, 11b, 11c, 11d and 11e, then combine each parent's total and enter in the 3 rd Column)		\$	\$	\$
12. Each Parent's share of additional expenses (Each parent's Line 3 x Line 11f, Column 3)		\$	\$	\$
13. ADJUSTED SUPPORT OBLIGATION - BCSO plus share of additional expenses (each parent's Line 10 plus Line 12)		\$	\$	\$
14. Amount of additional expenses paid by parent's payroll deduction (such as health insurance premium or child care expense) This credits the parent for expenses paid by payroll deduction, and sets out the amount to be included in the periodic obligation.		\$	\$	\$
15. Subtract each parents Line 14 from Line 13 and enter remainder.		\$	\$	\$

PART IV. RECOMMENDED CHILD SUPPORT ORDER Deviations must be supported by written findings in Child Support Order.				
16. PRESUMPTIVE CHILD SUPPORT ORDER (Subtract smaller amount on Line 15 from larger amount on Line 15. Parent with larger amount on Line 15 pays the other parent the difference.) The parents will continue payroll deductions. Remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File Worksheet with Child Support Order. This is the RCSO.		\$	\$	\$
Comments, calculations, or rebuttals to schedule.				
Prepared By: _____				Date: _____

1240-2-4-.09- Appendix B- Instructions for Worksheet "C": Shared Parenting.

Use Worksheet "C" if the number of days per calendar year the child spends with each parent is ninety-two (92) or more days.

This Worksheet, Instructions for Worksheets and Child Support Schedule are governed by the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions of Schedule conflicts in any way with the language in the Guidelines, the language of the Guidelines is controlling. Complete the case specific information at the top of the Worksheet.

Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.

Enter the names of both parents, the TCSES case number, if any, the docket number, the names and dates of birth of the children before the court for support to be determined.

Part 1. Basic Obligation

Line 1 Monthly Gross Income [Rule 1240-2-4-.04].

Enter each parent's monthly gross income in Columns 1 and 2. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

Line 1a Pre-existing Child Support Orders [Rule 1240-2-4-.04(6)(a)].

If the tribunal finds an adjustment to the parent's income for a pre-existing child support order is appropriate, enter the amount of support actually paid by either parent for children in another case with a pre-existing order Columns 1 and 2. Do not enter any amounts paid for arrears. A pre-existing order is an order with an original date that is earlier than the date of the initial order for the case immediately before the tribunal regardless of the age of any child in any of the cases. List pre-existing orders on the credit worksheet.

Line 1b Additional Children not Subject to a Pre-existing Order [Rule 1240-2-4-.04(7)].

The parent may receive a credit against his or her gross income if the tribunal finds that such a credit is appropriate.

For each parent, in the spaces indicated on Line 1b, enter the number of each parent's other children for whom that parent is legally responsible and actually supporting. Do not include children in the case that is currently before the court, children covered by a pre-existing order, or stepchildren. Enter the number of qualified children living in the parent's home and the number of qualified children not living in the parent's home.

For qualified children living in the parent's home, a credit entered in Columns 1 and 2 equal to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations for the number of children for whom the credit is sought may be considered.

For qualified children not living in the parent's home, the parent must provide documented proof of monetary payments for support of these children paid consistently over a reasonable and extended period of time, but not less than twelve (12) months.

Documented monetary support can include evidence of payment under a subsequent support order to the qualified children being considered. A credit equal to the actual monthly average support up to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations, for the number of children for whom the credit is sought may be considered. The credit may not exceed the average of the actual support or seventy-five percent (75%) of the theoretical order whichever is less.

Enter the credit amount for children in the home and children not in the home on Line 1b of the worksheet. All of the parent's qualified children should be entered (one time for each child) in one of the categories on Line 1a or Line 1b.

Line 2 Monthly Adjusted Gross Income (MAGI).

For each parent, calculate by subtracting the amounts and multiplying the percentages, if any, on Lines 1a and 1b from Line 1 to arrive at monthly adjusted gross incomes. Enter each parent's adjusted gross income in the appropriate Column of Line 2. Add the parents' monthly adjusted gross incomes together to arrive at the combined figure. Enter the combined adjusted gross income in Column 3 on Line 2.

Line 3 Percentage Share of Income.

Determine each parent's percentage share (PI) of the combined income by dividing each parent's Line 2 by the combined figure on Line 2, Column 3 enter in Columns 1 and 2. The sum must equal one hundred percent (100%).

Line 4 Basic Child Support Obligation [Rule 1240-2-4-(09)].

Using the combined monthly adjusted gross income from Line 2, Column 3 and the number of children for whom support is sought, look up the basic obligation in the Schedule of Basic Child Support Obligations found in Rule 1240-2-4-.08, Appendix A and enter on Line 4 in the 3rd Column.

Part II. Shared Parenting

Line 5 Shared Parenting Basic Adjustment.

Multiply the basic child support obligation in Line 4 by 1.5 (150%) to arrive at a shared parenting basic child support obligation

Line 6 Each Parent's Pro Rata Share of the Shared Parenting Basic Child Support Obligation.

Multiply the shared parenting basic child support obligation from Line 5 by each parent's percentage share of combined income from Line 3. Enter in each parent's column on Line 6.

Line 7 Days with Each Parent.

Enter the number of days the child spends with each parent. These must total three hundred sixty-five (365). If either parent spends fewer than ninety-two (92) days with the child, Worksheet "C" cannot be used to calculate support. Instead, use Worksheet "A".

Line 8 **Percentage of Days with Each Parent.**

Divide the number of days with each parent by three hundred sixty-five (365) to determine the percentage of days the child spends with each parent.

Line 9 **Support Amount Retained for Additional Parenting Time.**

Multiply each parent's portion of the shared parenting basic child support obligation from Line 6 by the percentage of days with that parent from Line 8 and enter in Columns 1 and 2. This amount is retained by each parent for the amount of time spent with the child.

Line 10 **Each Parent's Share of the Basic Child Support Obligation.**

Take each parent's portion of the shared parenting child support obligation from Line 6 and subtract the amount retained from Line 9 to arrive at each parent's obligation for shared support and enter the results in Columns 1 and 2.

Part III. **Adjustments For Additional Expenses****Line 11a** **Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)].**

Enter on line 11 a in Columns 1 and 2 the amount that is, or will be, paid by a parent for health insurance for the children for whom support is being determined. Payments that are made by a parent's employer for health insurance and not deducted from the parent's wages are not included. Only the health insurance premium actually attributable to the children for whom support is being determined is included in Columns 1 and 2. If coverage is also applicable to other persons, and the actual amount of the health insurance premium that is attributable to the child who is the subject of the current action for support is not available or cannot be verified, the total cost of the premium should be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy. This amount is then entered as an additional expense, [Children's Portion of Health Insurance Premium], on the Worksheet.

$$\begin{array}{cccccc}
 \$ & \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} & = & \$ \underline{\hspace{2cm}} \\
 \text{Total} & & & \text{Number of} & & \text{Per Person} \\
 \text{Premium} & & & \text{Persons Covered} & & \text{Cost} \\
 & & & \text{by the Policy} & & \\
 & & & & \times & \underline{\hspace{2cm}} \\
 & & & & & \text{Number of} \\
 & & & & & \text{Children Who} \\
 & & & & & \text{are the Subject} \\
 & & & & & \text{of this Order} \\
 & & & & = & \underline{\hspace{2cm}} \\
 & & & & & \text{Child's Portion of} \\
 & & & & & \text{Cost of Health} \\
 & & & & & \text{Insurance} \\
 & & & & & \text{Premium}
 \end{array}$$

Line 11b **Medical Expenses [Rule 1240-2-4-.04(10)(c)].**

Enter on Line 11b the amount, if any, of uninsured medical expenses paid directly by either parent in Columns 1 and 2. Uninsured medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured chronic health problem, to the extent such costs are not covered by insurance.

Line 11c **Work-related Child Care Costs [Rule 1240-2-4-.04(10)(d)].**

Enter on Line 11c the amount of any work-related child care costs paid directly by a parent for the care of the child for whom support is being determined in Columns 1 and 2. These include work-related child care expenses that would be appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.

Line 11d **Education Expenses [Rule 1240-2-4-.04(10)(e)].**

At the discretion of the tribunal, enter on Line 11d the amount of any education expenses paid directly by a parent. Education expenses may include, but are not limited to, public school fees, the cost of tutoring sessions, special or private elementary and secondary schooling to meet the particular educational needs of a child, camps, lessons, travel and other activities intended to enhance the athletic, social or cultural development of a child.

An order may include the cost of tuition, room and board, books, fees, and other reasonable and necessary expenses. In determining the amount of these expenses, scholarships, grants, stipends and other cost-reducing programs available to the child should be considered

Line 11e Other: Specify: Enter on Line 11e other additional expenses not listed above, such as special needs.

Line 11f Total Adjustments.

For each Column, add Line 11a, and 11e in Columns 1 and 2 add the total adjustment, for additional expenses of both parents together to arrive at the combined figure which is entered in Column 7.

Line 12 Each Parent's Share of Additional Expenses.

Multiply each parent's Line 3 (PI) times Line 11f, Column 3 to determine each parent's share.

Line 13 Adjusted Support Obligation.

Add each parent's Line 10 plus Line 12 to determine the total adjusted support obligation and enter in Columns 1 and 2.

Line 14 Additional Expenses Adjustment.

Enter the amount of each parent's additional expenses paid by regular payroll deduction (such as a health insurance premium) from each parent's Line 11f in Columns 1 and 2 on Line 14. This credits the parent for expenses paid by payroll deduction, and sets out the amount to be included in the periodic obligation.

Line 15 Subtract each parent's Line 14 from Line 13 and enter remainder in Columns 1 and 2.

Part IV. Recommended Child Support Order

Line 16 Presumptive Child Support Order.

Subtract the smaller amount on Line 15 from the larger amount on Line 15. Enter the difference on Line 16 in the Column for the parent with the larger amount. Enter zero (\$0) for the parent with the smaller amount on Line 15. This amount is the presumptive child support order or recommended child support (RCSO), to be paid in addition to what the parent is paying through his/her employment, such as health insurance. The remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. File all Worksheets with Child Support Order.

In no case shall the shared parenting order result in a support obligation that is greater than a sole physical parenting calculation with the same parents and child assuming that the parent ordered to pay child support in the Worksheet A calculation is the alternate residential parent in Worksheet A. Further, the low-income adjustment is only applicable if Worksheet B is used. It is not to be used in Worksheet A, C, or D.

1240-2-4-.09 Appendix "B" — Split Parenting Worksheet — "D"

Name of Primary Residential Parent: _____			
Name of Alternate Residential Parent: _____			
TCSSES case #: _____		DOCKET # _____	

Children in Mother's Care	Date of Birth	Children in Father's Care	Date of Birth

PART I. BASIC OBLIGATION - Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.		COLUMN 1 Mother	COLUMN 2 Father	COLUMN 3 Combined	
1. MONTHLY GROSS INCOME [Rule 1240-2-4-.04]		\$	\$		
a. Minus pre-existing child support orders [Rule 1240-2-4-.04(6)(a)] List orders on Credit Worksheet		-	-		
b. Adjustment for additional children not subject to a pre-existing support order [Rule 1240-2-4-.04(7)] (Use Credit Worksheet) <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> Primary Residential Parent # of qualified children in PRP home _____ not in home _____ </td> <td style="width: 50%; border: none;"> Alternate Residential Parent # of qualified children in ARP home _____ not in home _____ </td> </tr> </table>		Primary Residential Parent # of qualified children in PRP home _____ not in home _____	Alternate Residential Parent # of qualified children in ARP home _____ not in home _____		In Home -
Primary Residential Parent # of qualified children in PRP home _____ not in home _____	Alternate Residential Parent # of qualified children in ARP home _____ not in home _____				
		Not in Home -	-		
2. MONTHLY ADJUSTED GROSS INCOME (MAGI)		\$	\$	\$	
3. PERCENTAGE SHARE OF INCOME (PI) (Each parent's income from Line 2 divided by Combined monthly adjusted gross income from Column 3, Line 2)		%	%	100%	
4. BASIC CHILD SUPPORT OBLIGATION (BCSO) [Use Line 2, Column 3, combined income to find amount from CS Schedule for each parent's support for children in the other parent's care.]		\$	\$		
5. EACH PARENT'S SHARE OF THE BASIC CHILD SUPPORT OBLIGATION.					
5a. Mother's obligation. [Mother's Line 4 x Line 3 for number of children in Father's care.]		\$	\$		
5b. Father's obligation. [Father's Line 4 x Line 3 for number of children in Mother's care.]		\$	\$		
PART II. ADJUSTMENTS FOR ADDITIONAL EXPENSES (Use monthly average for expenses paid or to be paid, directly or by payroll deduction)					
6a. Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)]		\$	\$		
6b. Medical Expenses [Rule 1240-2-4-.04(10)(c)]		\$	\$		
6c. Work-related Child Care [Rule 1240-2-4-.04(10)(d)]		\$	\$		
6d. Education Expenses [Rule 1240-2-4-.04(10)(e)]		\$	\$		
6e. Other (specify):		\$	\$		
6f. Total Additional Expenses (For each Column, add Line 6a, 6b, 6c, 6d and 6e then combine each parent's total and enter the result in the 3 rd Column)		\$	\$	\$	
7. Each parent's share of the combined additional expenses. (Line 3 x Line 6f, Column 3 for each parent)		\$	\$		
8. ADJUSTED SUPPORT OBLIGATION - BCSO plus share of additional expenses. [Mother's 5a + 7] [Father's 5b + 7]		\$	\$		
9. Amount of additional expenses paid by payroll deduction (such as health insurance premium or child care expenses) This credits the parent for expenses paid by payroll deduction, and sets out the amount to be included in the periodic obligation.		\$	\$		
10. Subtract Line 9 from Line 8 for each parent and enter the result.		\$	\$		
PART III. RECOMMENDED CHILD SUPPORT ORDER					
11. PRESUMPTIVE CHILD SUPPORT ORDER - Subtract smaller amount on Line 10 from larger amount on Line 10. Parent with larger amount pays the difference to parent with smaller amount. Parents will continue payroll deductions. The remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. Deviations must be supported by written findings in support order. File Worksheet with Child Support Order. This is the RCSO.		\$	\$		
Comments, calculations, or rebuttals to schedule.					
Prepared By: _____			Date: _____		

1240-2-4-.09- Appendix B -Instructions for Worksheet "D": Split Parenting

Use Worksheet "D" if there are at least two (2) children in the case to be determined, and each parent exercises sole physical parenting of at least one (1) child. This Worksheet, Instructions for Worksheets, and Child Support schedule are governed by the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets, Instructions or Schedule conflicts in any way with the language in the Guidelines, the language of the Guidelines is controlling.

Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.

Enter the names of both parents, the TCSSES case number, if any, the docket number, the names and dates of birth of the children before the court for support to be determined.

Part I. Basic Obligation

Line 1 Monthly Gross Income [Rule 1240-2-4-.04].

Enter each parent's monthly gross income in Columns 1 and 2. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

Line 1a Pre-existing Child Support Orders [Rule 1240-2-4-.04(6)(a)].

If the tribunal finds an adjustment to either parent's income for a pre-existing child support order is appropriate, enter the amount of support actually paid up to the monthly order amount by either parent for children in another case with a pre-existing order in Columns 1 and 2. Do not enter any amounts paid for arrears. A pre-existing order is an order with an original date that is earlier than the date of the initial order for the case immediately before the tribunal regardless of the age of any child in any of the cases. List the pre-existing order on the Credit Worksheet

Line 1b Additional Children not Subject to a Pre-existing Order [Rule 1240-2-4-.07].

Either parent may receive a credit against his or her gross income if the tribunal finds that such a credit is appropriate.

For each parent, in the spaces indicated on Line 1b, enter the number of each parent's other children for whom that parent is legally responsible and actually supporting. Do not include children in the case that is currently before the court, children covered by a pre-existing order, or stepchildren. Enter the number of qualified children living in the parent's home and the number of qualified children not living in the parent's home.

For qualified children living in the parent's home, a credit entered in Columns 1 and 2 equal to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations for the number of children for whom the credit is sought may be considered.

For qualified children not living in the parent's home, the parent must provide documented proof of monetary payments for support of these children paid consistently over a reasonable and extended period of time, but not less than twelve (12) months. Documented monetary support can include evidence of payment under a subsequent

support order to the qualified children being considered. A credit equal to the actual monthly average support up to seventy-five percent (75%) of a theoretical child support obligation, calculated using the gross income of the parent seeking the credit and the Schedule of Basic Child Support Obligations, for the number of children for whom the credit is sought may be considered. The credit may not exceed the average of the actual support or seventy-five percent (75%) of the theoretical order whichever is less.

Enter in Columns 1 and 2 the credit amount for children in the home and children not in the home on Line 1b of the worksheet. All of the parent's qualified children should be entered (one time for each child) in one of the categories on Line 1a or Line 1b.

Line 2 Monthly Adjusted Gross Income (MAGI).

For each parent, calculate by subtracting the amounts and multiplying the percentages, if any, on Lines 1a and 1b from Line 1 to arrive at monthly adjusted gross incomes. Enter each parent's adjusted gross income in the appropriate Column of Line 2. Add the parents' monthly adjusted gross incomes together to arrive at the combined figure. Enter the combined adjusted gross income in Column 3 on Line 2.

Line 3 Percentage Share of Income. (PI)

Determine each parent's percentage share (PI) of the combined income by dividing each parent's Line 2 by the combined figure on Line 2, Column 3 and enter on Columns 1 and 2. The sum must equal one hundred percent (100%).

Line 4 Basic Child Support Obligation [Rule 1240-2-4-.04 (9)].

Using the combined monthly adjusted gross income from, Column 3 Line 2, and the number of children for whom support is sought from each parent, [that is, Mother's Column will have the amount of support for the number of children for whom Mother is to pay support to Father and Father's Column will have the amount of support for the number of children for whom Father is to pay support to Mother] according to the Child Support Schedule found in Rule 1240-2-4-.08, Appendix A and enter on Line 4.

Line 5 Each Parent's Share of the Basic Child Support Obligation.

Line 5a Multiply Mother's obligation on Line 4 by Mother's percentage of income on Line 3 to arrive at Mother's percentage of the basic obligation for the child in Father's care and enter on Line 5a.

Line 5b Multiply Father's obligation on Line 4 by Father's percentage of income on Line 3 to arrive at Father's percentage of the basic obligation for the child in Mother's care and enter on Line 5b.

Part II. Adjustments For Additional Expenses

Line 6a Children's Portion of Health Insurance Premium [Rule 1240-2-4-.04(10)(b)].

Enter on Line 6a the amount that is, or will be, paid by a parent for health insurance for the children for whom support is being determined in Columns 1 and 2. Payments that are made by a parent's employer for health insurance and not deducted from the parent's wages are not included. Only the health insurance premium actually attributable to the children for whom support is being determined and paid or to be paid by the parent is included. If coverage is also applicable to other persons, and the actual amount of the health insurance premium that is attributable to the child who is the subject of the current

action for support is not available or cannot be verified, the total cost of the premium should be divided by the number of persons covered by the policy to determine a per person cost. This amount is then multiplied by the number of children who are the subject of this action and are covered by the policy. This amount is then entered as an additional expense, [Children's Portion of Health Insurance Premium], on the Worksheet.

$$\begin{array}{ccccccccc} \$ & & + & & = \$ & & \times & & = \\ \text{Total} & & \text{Number of} & & \text{Per Person} & & \text{Number of} & & \text{Child's Portion of} \\ \text{Premium} & & \text{Persons Covered} & & \text{Cost} & & \text{Children Who} & & \text{Cost of Health} \\ & & \text{By the Policy} & & & & \text{are the Subject} & & \text{Insurance} \\ & & & & & & \text{of this Order} & & \text{Premium} \end{array}$$

Line 6b Medical Expenses [Rule 1240-2-4-.04(10)(c)].

Enter on Line 6b the amount, if any, of uninsured medical expenses paid directly by either parent in Columns 1 and 2. Uninsured medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care and any uninsured chronic health problem, to the extent such costs are not covered by insurance.

Line 6c Child Care Costs [Rule 1240-2-4-.04(10)(d)].

Enter the amount of any work-related child care costs paid directly by a parent for the care of the child for whom support is being determined in Columns 1 and 2. These include work-related child care expenses that would be appropriate to the parents' financial abilities and to the lifestyle of the child if the parents and child were living together.

Line 6d Education Expenses [Rule 1240-2-4-.04(10)(e)].

At the discretion of the tribunal, enter the amount of any education expenses paid directly by a parent. Education expenses may include, but are not limited to, public school fees, the cost of tutoring sessions, special or private elementary and secondary schooling to meet the particular educational needs of a child, camps, lessons, travel and other activities intended to enhance the athletic, social or cultural development of a child.

An order may include the cost of tuition, room and board, books, fees, and other reasonable and necessary expenses. In determining the amount of these expenses, scholarships, grants, stipends and other cost-reducing programs available to the child should be considered.

Line 6e Other. Specify. Enter on Line 6e other additional expenses not listed above such as for special needs of the child.

Line 6f Total Additional Expenses.

Add Lines 6a through 6e for each parent. Add the total adjustments of both parents together to arrive at the combined figure which is entered in Column 3.

Line 7 Each Parent's Share of the combined Additional Expenses.

Multiply each parent's Line 3 (PI) times Line 6f, Column 3, to determine each parent's share of additional expenses and enter in Columns 1 and 2.

Line 8 Adjusted Support Obligation.

Mother's obligation from Line 5a plus Mother's Line 7 equals Mother's obligation entered in Column 1. Father's obligation from Line 5b plus Father's Line 7 equals Father's obligation entered in Column 2.

Line 9 Additional Expenses Adjustment.

Enter the amount of each parent's additional expenses paid by regular payroll deduction, (such as a health insurance premium) from each parent's Line 6f.

Line 10 Subtract Line 9 from Line 8 for each parent and enter the result.

This credits the parent for expenses paid by payroll deduction, and sets out the amount to be included in the periodic obligation.

Part III. Recommended Child Support Order

Line 11 Subtract the lesser amount on Line 10 from the greater amount on Line 10. The parent with the greater amount pays the difference to parent with lesser amount. This amount is the presumptive child support order or recommended child support order (RCSO), to be paid in addition to what the parent is paying through his/her employment, such as health insurance. The remaining additional expenses shall be assigned to one or the other parent to pay as part of the order. Deviations must be supported by written findings in the support order. File Worksheet with child support order.

The low income adjustment is only applicable if Worksheet B is used. It is not to be used in Worksheet A, C, or D.

1240-2-4-.09- Appendix B- Credit Worksheet For: _____ (Parent's Name)
(One Sheet For Each Parent Claiming Credit For Other Children)

PART I. CREDITS FOR OTHER CHILDREN

Do not consider pre-existing orders or additional expenses in this calculation.

Check list for qualification of other children: ☐ Parent legally responsible ☐ Not step-child
☐ Not in case being considered ☐ Parent actually supporting ☐ No pre-existing order

Step 1: Determine the gross income of the individual parent desiring to claim a credit. \$ _____

Step 2: If appropriate, also deduct the applicable self-employment tax to determine gross income \$ _____

Step 3: Determine the number of qualified children living in the parent's home.
(if none, skip to Step 8)..... # _____

Step 4: Names and Dates of Birth for children from Step 3:

- 1) _____
- 2) _____
- 3) _____
- 4) _____

Step 5: In the Income Column of the CS Schedule, find the Line for the income of the parent from Step 1 (or Step 2, if appropriate). Move across the row for the income to the Column for number of children from Step 3. Enter support amount from the intersecting cell..... \$ _____

Step 6: Multiply the support amount from Step 5 by seventy-five percent (75% or 0.75)..... \$ _____

Step 7: Enter the amount from Step 6 on the appropriate Worksheet, Part 1b, In Home \$ _____

Step 8: Determine the number of qualified children not living in the parent's home. # _____
If none, skip to pre-existing orders.

Step 9: Names and Dates of Birth for children from Step 8:

- 1) _____
- 2) _____
- 3) _____
- 4) _____

Step 10: Determine the amount of documented monetary support actually provided over past twelve (12) months. Calculate monthly average. Total support for twelve (12) months / twelve (12)..... \$ _____

Step 11: Using the income from Step 1 (or 2) and number of qualified children from Step 8, use the CS Schedule to find the amount of child support the parent would pay for the qualified children not living in the parent's home..... \$ _____

Step 12: Multiply the amount from Step 11 by seventy-five percent (75%) \$ _____

Step 13: Compare the results from Step 10 and Step 12. Enter the actual amount of support up to the amount in Step 12 on the Worksheet, Part 1b, Not in Home.

Helpful Reminders

"Documented proof of monetary payments" means physical evidence of monetary payments to the child's caretaker, such as canceled checks or money orders. "In kind" remuneration such as clothing or food is not acceptable for this credit.

An order granting a credit shall be supported by written findings of the court that shall detail:

- 1 - Justification for deviation from the presumptive amount of child support that would have been paid pursuant to the guidelines; and
- 2 - The amount of child support that would have been required under the guidelines if the presumptive amount had not been rebutted; and
- 3 - A written finding by the tribunal that states how in its determination, application of the guidelines would be unjust or inappropriate in the particular case before the tribunal; and
- 4 - How the best interests of the child or children who are subject to the support award determination are served by deviation from the presumptive guideline amount.

PART II PRE-EXISTING ORDERS

List court name, docket number, TCSES number, monthly obligation, name and date of birth for each child supported under the order. Do not include arrears payment.

	Monthly Obligation
1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____

Instructions for Credit Worksheet

The Credit Worksheet is to be utilized for each parent asserting a claim for payments under a pre-existing order for child support and/or credits for other children. This Worksheet and Instructions for Worksheets are governed by the Tennessee Child Support Guidelines. In the event that the language contained in the Worksheets or Instructions conflicts in any way with the language in the Guidelines, the language of the Guidelines is controlling.

Round cents up to the next dollar amount. When the combined adjusted gross income falls between amounts shown in the Schedule, round up to the next amount of combined adjusted gross income. Use the rounded-up number to determine the BCSO for the number of children for whom support is being determined from the CS Schedule.

Enter the name of the parent asserting the credit.

Part I. Credits For Other Children.

Do not consider children being supported under a pre-existing order for this part. Check the eligibility list for other children to see if the child is qualified for the available credit.

Step 1 Gross Income [Rule 1240-2-4-.04].

Enter the parent's monthly gross income. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

Step 2 Self-employment Tax [Rule 1240-2-4-.04(5)].

If appropriate, enter the amount of the applicable self-employment tax and deduct it from the Gross Income in Step 1.

Step 3 Qualified Children in the Parent's Home.

Enter the number of qualified children who reside in the home of the parent asserting the credit. If there are not any qualified children living in the parent's home, skip to Step 8.

Step 4 Identify Qualified Children Living in The Home of The Parent Seeking The Credit.

Enter the names and dates of birth of the qualified children living in the parent's home. If additional space is needed, attach an additional sheet to this Worksheet.

Step 5 Calculate Theoretical Order [Rule 1240-2-4-.02(23)].

Using the Monthly Income for this parent from Step 1, or step 2 if self employed, and the CS Schedule from Appendix "A" find the amount of monthly income from the Income Column of the CS Schedule, then move across the row to the cell for the income which corresponds to the number of qualified children indicated in Step 3. Enter the amount in the space provided.

Step 6 Calculate Credit Amount.

Multiply the support amount from Step 5 times seventy-five percent (75% or 0.75). Enter the result in the space provided.

Step 7 Enter the amount from Step 6 on the Applicable Child Support Worksheet, Part I, Line 1b "In Home."

Step 8 Qualified Children Not in the Parent's Home.

Enter the number of qualified children who do not reside in the home of the parent asserting the credit. If there are not any qualified children not living in the parent's home, skip to Pre-existing Orders in Part II.

Step 9 Identify Qualified Children Not Living in The Home of The Parent Seeking The Adjustment.

Enter the names and dates of birth of the qualified children not living in the parent's home. If additional space is needed, attach an additional sheet to this Worksheet.

Step 10 Determine Actual Support.

Determine the dollar amount of documented monetary support actually provided over the most recent twelve (12) months for the child in Step 9 by the parent asserting the credit. Documented monetary support can include evidence of payment of child support under a subsequent child support order. Calculate the monthly average by dividing the twelve (12) months total by twelve (12). Enter the average monthly amount in the space provided.

Step 11 Calculate Theoretical Order [Rule 1240-2-4-.02(23)].

Using the Monthly Income for this parent from Step 1, or step 2 if the parent is self employed, and the CS Schedule from Appendix "A", find the amount of monthly income from the Income Column of the CS Schedule, then move across the row to the cell for the income which corresponds to the number of qualified children indicated in Step 8. Enter the amount in the space provided.

Step 12 Calculate Maximum Amount.

Multiply the support amount from Step 11 times seventy-five percent (75% or 0.75). Enter the result in the space provided.

Step 13 Compare the results of Step 10 and Step 12.

The credit allowed is the amount entered in Step 10 (actual monthly support average) up to the amount entered in Step 12, whichever is less. Enter this amount on the applicable Child Support Worksheet, Part I, Line 1b "Not In Home."

Part II. Pre-Existing Orders.

For each pre-existing order the parent is asserting for credit, enter the court name [example: Davidson County Circuit Court], the court docket number, the TCSES case number, the dollar amount of the monthly obligation, and the name and date of birth for each child supported under the order. Do not include amount of arrears payments. Credit is available for the monthly amount actually paid up to the order amount for each order. Total the monthly amount paid and enter the results on the Child Support Worksheet, Part I, Line 1a.

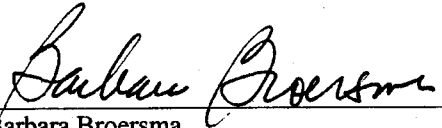
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I certify that this is an accurate and complete representation of the intent and scope of rulemaking proposed by the Department of Human Services.



Barbara Broersma
Assistant General Counsel
Tennessee Department of Human Services

Subscribed and sworn to before me this 30th day of March, 2004.


Notary Public

My Commission Expires
My commission expires on the _____ day of August 20, 2006.

The notice of rulemaking set out herein was properly filed in the Department of State on the
31 day of March 2004


Riley Darnell
Secretary of State

By: 

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